

Monthly Financial and Operations Report
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OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

CHRIS B. BROWN

To: Mayor Sylvester Turner
City Council Members

From: Chris B. Brown
City Controller

Date: April 28, 2017

Subject: **March 2017
Financial Report**

Attached is the Monthly Financial Report for the period ending March 31, 2017.

GENERAL FUND

The Controller's Office is projecting an ending fund balance of \$222.5 million for FY2017. This is \$2.8 million lower than the projection of the Finance Department. The difference is due to a \$2.8 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$69.2 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

We have increased our revenue projection \$15.4 million from our February projection. Property Tax was increased \$13.3 million for higher than expected taxable values, delinquent collections, and lower Tax Increment Reinvestment Zones (TIRZ) payments. Telephone franchise fees were increased \$750,000 for higher collections. Licenses & Permits was increased \$312,000 to recognize higher receipts from special fire and other fees. Charges for Services was increased \$551,000 for higher police services and weed cutting. Direct Interfund was increased \$1.4 million for reimbursements for airport police services. Municipal Courts Fines & Forfeits was decreased \$430,000 for lower than expected suspended sentence and failure to appear fines. Miscellaneous/Other was decreased \$704,000 mainly for lower payments in lieu of taxes, partially offset by higher miscellaneous revenues.

The major differences are in two categories:

- (1) Sales Tax is \$2.2 million lower, as Controller's Office is using a decrease of 3.21% under FY2016 receipts.
- (2) Telephone Franchise is \$1.1 million higher, as Controller's is projecting higher trends for FY2017.

Expenditure projections were essentially unchanged from last month's report. This is \$28.4 million higher than the Adopted Budget.

ENTERPRISE FUNDS

In the Aviation Operating Fund, our projection for Operating Revenues decreased \$700,000 mainly for lower parking and concession revenues. Operating Expenses decreased \$4.0 million for savings in personnel, supplies, and services. Non-Operating Revenues increased \$736,000 for higher interest income. These changes caused the Operating Transfers to increase \$4 million.

**Mayor Sylvester Turner
City Council Members
March Monthly Financial Report**

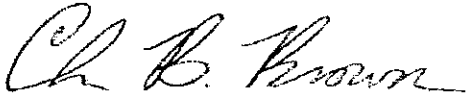
We are projecting no material changes in the Combined Utility System Fund, Convention & Entertainment Operating Fund, Storm Water Fund, and the Dedicated Drainage & Street Renewal Fund this month.

COMMERCIAL PAPER AND BONDS

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of March 31, 2017, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	6.50%
Combined Utility System	3.13%
Aviation	15.25%
Convention and Entertainment	12.23%

Respectfully submitted,



Chris B. Brown
City Controller

City of Houston, Texas
Quarterly Swap Agreements Disclosure
March 31, 2017

I. Combined Utility System Swaps

A. Combined Utility System Synthetic Fixed Rate Swap

On September 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements (“the 2004B Swaps”) related to the Combined Utility System 2004B auction rate variable interest bonds (“the 2004B Bonds”). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all of the 2004B bonds from auction rate to variable rate demand bonds (“the 2004B bonds”) and SIFMA-Index notes (“the 2012A and 2012B Refunding Bonds”), collectively referred to herein as the “Bonds.”

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance. The City’s goal is that its variable receipts under these swaps equal the variable payments made on the bonds, leaving the fixed payment on the swap, plus dealer and liquidity fees and the fixed spread to SIFMA, as its net interest cost.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City’s swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034.

On November 7, 2016, UBS AG novated \$150,000,000 notional amount to Wells Fargo Bank, N.A.

Receipts and Payments. For the nine months ended March 31, 2017, the City received \$3,500,717.67 in swap revenue for these swaps and paid \$3,041,471.55 of interest on the underlying securities. The contractual rate for the City’s swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City’s swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.33%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

Fair value. Because interest rates have changed, the swaps had an estimated negative fair value of \$170 million on March 31, 2017. This value was calculated using the zero-coupon method.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the City would be exposed to credit risk on the swap in the amount of its fair value. If a counterparty’s credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody’s/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (92,186,515)	NR /A+ /A+
JP Morgan Chase	150,000,000	(39,136,708)	Aa3/ A+/AA-
Wells Fargo	150,000,000	(39,136,708)	Aa2 /AA-/AA
	<u>\$ 653,325,000</u>	<u>\$ (170,459,931)</u>	

Basis risk. The City is exposed to basis risk on the swaps because the variable payment received is based on a different taxable index from the tax-exempt rate paid by the City on the bonds. Should the relationship between taxable LIBOR and tax-exempt rates move to convergence (because of reductions in tax rates, for example), the expected cost savings may not be realized. For the nine months ended March 31, 2017, the swap generated positive cash flow with the average variable rate paid on the underlying tax-exempt bonds at 0.61%, or 0.09% lower than the average 0.70% LIBOR-based rate received for the swap.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week. There is no remarketing risk associated with the SIFMA index notes until the end of the respective maturities in 2015 and 2017. Rates may vary considerably as investors shift in and out of the tax-exempt variable rate sector.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.

B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap

On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%.

Objective. The City entered the swap agreement to hedge against the potential of rising interest rates and to achieve a lower fixed rate than the market rate for traditional fixed rate debt. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. The swap is currently associated with the 2012C SIFMA Indexed Notes, which refunded the 2010 SIFMA Indexed Notes. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. Rates on the notes are calculated at SIFMA +60 bps, and the notes expire in 2016. On August 1, 2016, CUS refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index.

Terms. The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2012C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective March 3, 2007, with a termination date of May 15, 2034.

On September 19, 2015, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo.

Receipts and Payments. For the nine months ended March 31, 2017, the City earned \$772,622.61 in swap revenue for its 2016C swap and paid \$1,150,419.91 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component, reduced by swap receipts was 4.56%.

Fair value. Because interest rates have changed, the swap had an estimated negative fair value of \$66.7 million on March 31, 2017. This value was calculated using the zero-coupon method.

Credit risk. The City's swap policy generally requires that swap counterparties be rated double-A or better by at least one nationally recognized rating agency. As of this date, Wells Fargo Bank met this requirement with ratings of Aa2/AA-/AA. Also, under the agreement, if Wells Fargo Bank's credit rating falls below double-A, collateral

may be requested in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate. For the nine months ended March 31, 2017, the average variable rate paid on the underlying tax-exempt bonds, excluding the fixed credit spread component, was 0.61%, 0.20% higher than the average 0.41% LIBOR-based rate received for the swap.

Termination risk. The City may terminate for any reason. Wells Fargo Bank may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and Wells Fargo Bank cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if the swap has a negative fair value at termination, the City would be liable to the counterparty for a payment equal to the swap's fair value.



CITY OF HOUSTON

Finance Department

Sylvester Turner

Mayor

Finance Department
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Houston, Texas 77251-1562

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To: Mayor Sylvester Turner
City Council Members

Date: April 28, 2017

Subject: 9+3 Financial Report

Attached is the 9+3 Financial Report for the period ending March 31, 2017. Fiscal Year 2017 projections are based on nine months of actual results and three months of projections.

General Fund

Our revenue projection is \$26.4 million higher than the Adopted Budget and \$14.2 million higher than the 8+4 Report. The variance from the prior month's projection is primarily due to:

- \$13.9 million increase in Property Taxes primarily due to lower TIRZ payments,
- \$1.4 million increase in Interfund Airport Police Services due to greater police presence at Houston airports,
- \$279,000 increase in Industrial Assessment due to higher than anticipated billings,
- \$1.5 million decrease in Miscellaneous/Other due to lower than anticipated Payment in Lieu of Taxes (PILOT) agreement.

General Fund Revenues (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Property Tax	\$1,098,664	\$1,133,191	\$1,158,377	\$25,186
Sales Tax	640,476	615,000	621,000	6,000
Franchise Fees	191,169	192,785	188,383	(4,402)
Other	370,538	357,437	357,006	(431)
Total	\$2,300,847	\$2,298,413	\$2,324,766	\$26,353

Our expenditure projection is \$28.4 million higher than Adopted Budget and there are no major changes from our 8+4 Report.

General Fund Expenditures (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Police	\$800,918	\$811,296	\$823,455	\$12,159
Fire	504,177	504,652	505,194	542
Other Departments	696,816	699,266	714,927	15,661
Debt Service/PAYGO	346,000	293,156	293,156	-
Total	\$2,347,911	\$2,308,370	\$2,336,732	\$28,362

We are currently projecting an ending fund balance of \$225.3 million, which is \$14.1 million higher than the 8+4 Report and 11% of estimated expenditures less debt service and pay-as-you-go (PAYGO) transfers.

Fund Balance (amounts expressed in thousands)

Category	FY16 Actual	FY17 Adopted Budget	FY17 Current Projection	Variance Over/(Under)
Fund Balance - Beginning of Year	\$287,843	\$196,394	\$236,947	\$40,553
Changes to Designated Fund Balance	-	300	300	-
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	(11,966)	(2,009)
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	-
Fund Balance, End of Year	\$236,947	\$186,737	\$225,281	\$38,544
% of Expenditures Less Debt Service and PAYGO	11.8%	9.3%	11.0%	1.8%

A summary of all variances from Adopted Budget that have been reported year-to-date is included in the attachment to this letter.

Enterprise, Special Revenue and Other Funds

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 8+4 Report.

Aviation

Operating Revenues decreased by \$700,000 primarily due to lower parking and concession revenues. Operating Expenses decreased by \$4 million mainly due to savings in personnel, supplies and services. Non-Operating Revenues increased by \$736,000 primarily due to interest on pooled investments. As a result, Operating Transfers Out increased by \$4 million.

BARC Special Revenue

Expenditures decreased by \$1.8 million primarily to reflect personnel savings and supplies.

Parks Golf Special Fund

Operating Revenues decreased by \$449,000 due to lower than anticipated golf fees revenue. Operating Expenditures decreased by \$299,000 to reflect savings in supplies and services.

Houston Economy

Energy – The average oil price of \$49.33 for the month of March was 7.7% lower than prior month's average price of \$53.47. Compared to last year, the price has increased by 31.4%. The average oil rig count of 634 for the month of March was 6.9% higher than prior month's count of 593. The rig count year-over-year comparison for the month of March showed an increase of 65.1%.

Employment – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,011,700 in February 2017, up approximately 0.64% year-over-year. Recently revised payroll figures from the Texas Workforce Commission indicate marginal job growth for the Houston metro area of 18,700 in 2016. This represents a 0.6% increase over prior year. Despite job losses in the oil and gas industry, Houston remains strong in other sectors.

Home Sales – The latest report prepared by the Houston Association of Realtors for the month of March 2017 shows the total single-family home sales (7,013 units) were 11.7% higher compared to March 2016 (6,278 units). The Houston housing market recorded across the board gains in March, with single-family home sales, total property sales, total dollar volume and pricing all up compared to March 2016.

Sincerely,



Kelly Dowe

Director



General Fund (Fund 1000)
 (amounts expressed in thousands)

Finance - Major Variances from Adopted Budget

<u>Revenues</u>		Variance Over/(Under)
Month Reported	General Property Taxes	
July	Property Tax calculation adjustment based on updated US Census Bureau	5,183
	Total July Revenues	5,183
	General Property Taxes	
August	Property Tax calculation adjustment based on disaster declaration for April Tax Day Flood	6,107
	Total August Revenues	6,107
	Intergovernmental	
October	Increase in Ambulance Supplemental Payment Program reimbursement	2,856
	Total October Revenues	2,856
	Telephone Franchise	
	Decrease in Telephone Franchise Fees being lower than anticipated	(1,094)
	Other Franchise	
	Decrease in Cable TV Franchise Fees being lower than anticipated	(4,110)
	Licenses and Permits	
	Decrease in Miscellaneous Health Permits due to suspension of the program and lower Dumpster Permits	(2,955)
	Charges for Services	
	Increase mainly in police services reimbursement at the airports	299
	Municipal Courts Fines and Forfeits	
	Decrease in municipal fines and forfeits due to reduce citations issued	(947)
	Other Fines and Forfeits	
	Increase in fines and forfeits being higher than anticipated	59
	Interest	
	Increase in interest due to higher cash receipts	1,000
	Miscellaneous/Other	
	Increase mainly from the death benefits to COH as beneficiary	151
	Sale of Capital Assets	
	Increase in sale of properties at 2311 Texas Avenue and "The Center" at 3550 West Dallas Street	5,436
	Total December Revenues	(2,161)
	Sales Tax	
	Increase in Sales Tax due to higher receipts	6,000
	Other Franchise	
	Increase in Cable TV Franchise higher than anticipated	802
	Licenses and Permits	
	Increase in service related permits due to Super Bowl LI	363
	Intergovernmental	
	Decrease in Municipal Service Fees due to lower police overtime services from TIRZ	(1,594)
	Charges for Services	
	Increase in passport and police services higher than anticipated	122
	Direct Interfund Services	
	Increase primarily due to reimbursement for building maintenance services	273
	Indirect Interfund Services	
	Decrease is related to lower than anticipated Indirect Cost Recovery Grants	(264)
	Municipal Courts Fines and Forfeits	
	Decrease in Municipal Courts Fines and Forfeits due to lower than anticipated receipts	(494)
	Other Fines and Forfeits	
	Decrease due to lower than anticipated revenues	(236)



General Fund (Fund 1000)
 (amounts expressed in thousands)

Finance - Major Variances from Adopted Budget

February	Miscellaneous/Other	
	Increase is primarily due to Super Bowl LI reimbursement	5,500
	Transfers from other Funds	
	Increase due to higher than anticipated revenues	110
	Sale of Capital Assets	
	Decrease due to the real estate sale deferral offset by an increase in the sale of 815 Dorsett	(10,457)
	Total February Revenues	125
	General Property Taxes	
March	Property Tax increase based on lower than anticipated TIRZ payments	13,896
	Direct Interfund Services	
	Increase in Interfund Airport Police Services due to greater police presence at Houston airports	1,411
	Industrial Assessments	
	Increase in revenue due to higher than anticipated industrial assessment billings	279
	Miscellaneous/Other	
	Decrease in Miscellaneous revenue due to lower than anticipated Payments in Lieu of Taxes (PILOT)	(1,482)
	Other Revenue	
	Increase in revenue primarily due to higher than anticipated revenues	140
	Total March Revenues	14,244
	Total Revenues	26,354
	Additional Beginning Fund Balance	40,553
	Total Resources	66,907

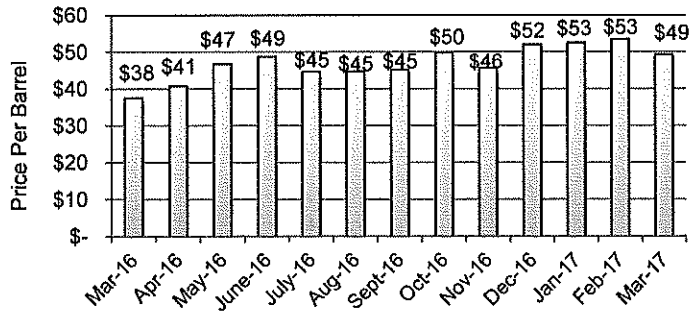
Expenditures

July	Public Safety	
	Elimination of a one-time planned deferral payment to the Houston Police Officers Pension System	12,500
September	Increase Police overtime to target key areas experiencing increased drug activity	2,000
	Prior year City Council funds allocated to the Houston Police Department	101
	Total Public Safety	14,601
September	Other Adjustments	
	First quarter vacancy savings	(1,072)
	Council District Service Fund rollover	1,559
	Purchase refuse carts that are no longer eligible for capital funding	1,000
	Hire additional Park Rangers to deter increased drug activity at City parks	848
	Increase transfer to the Mayor's Office of Special Events	500
	Allocation of prior year City Council unspent funds	163
December	Other Expenditure Adjustments	47
	Second quarter vacancy savings	(678)
	Fuel savings	(3,002)
	Interfund Vehicle Services savings	(1,038)
February	SWAT Program Funding	10,000
	Lower transfer to Recycling Fund due to decrease in glass disposal removal	(1,700)
	Vacancy Savings	(1,635)
	Decrease due to lower transfer out for TIRZ police services	(1,500)
	Service chargeback savings	(1,157)
	Costs related to Super Bowl LI activities	5,500
	Increase in Solid Waste overtime	3,146
	Increase due to refuse disposal overages	1,471
	Increase in funding for Houston Forensic Center transfer	740
Increase in building maintenance services for Public Works and Fleet	333	
March	Other Expenditure Adjustments	92
	Other Expenditure Adjustments	148
	Total Other Adjustments	13,764
	Total Expenditures	28,365

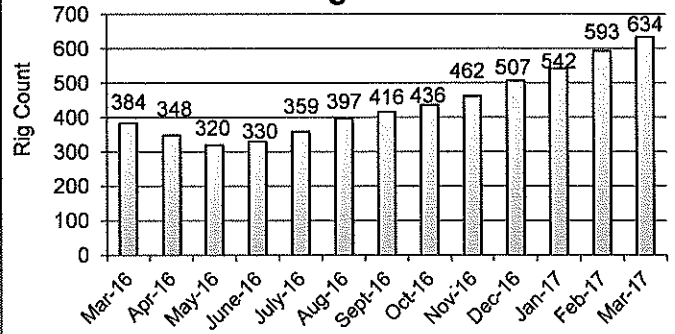


Key Economic Indicators

Crude Oil Prices



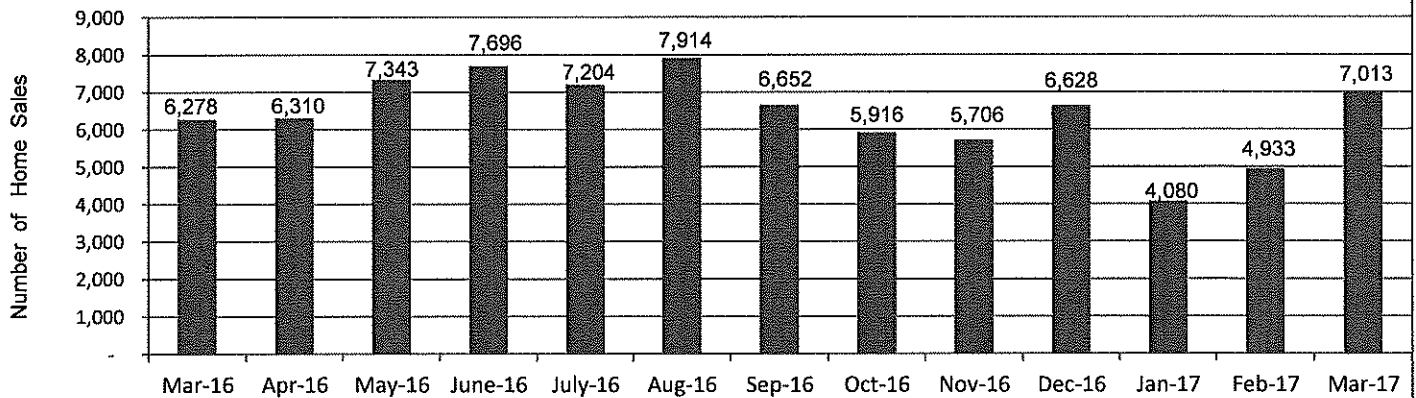
Oil Rig Count



Oil prices show a decrease of 7.7% in March from February. Compared to March 2016, oil prices are up by 31.4%. Rig counts show an increase of 6.9% in March from February. Compared to March 2016, rig counts are up by 65.1%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

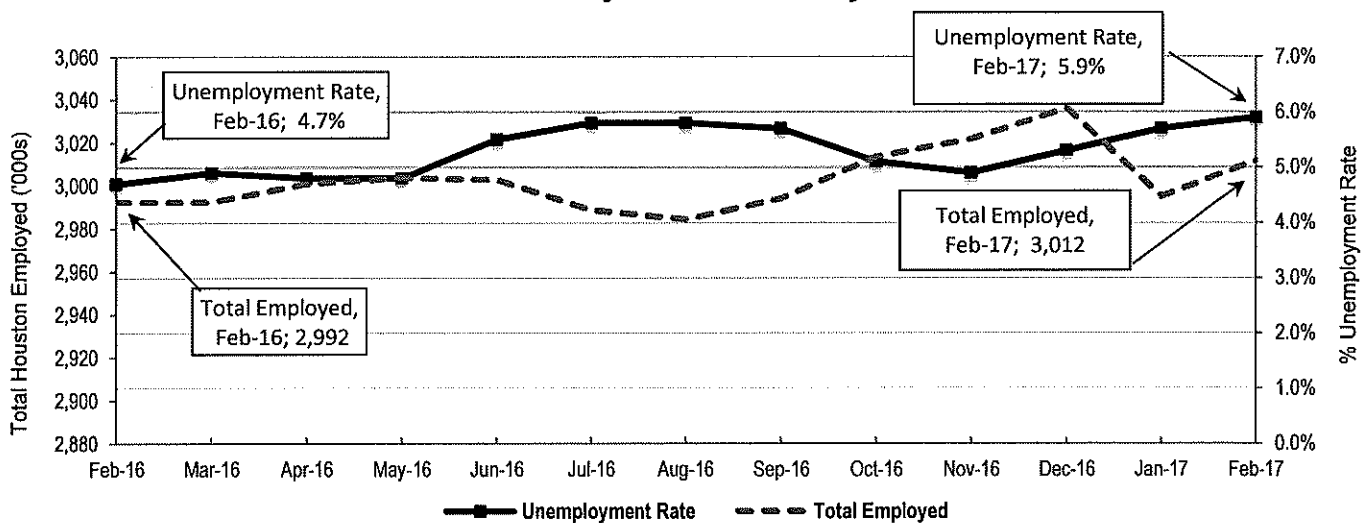
Single Family Home Sales



Single-family home sales showed an increase in March from February. According to HAR, single-family home sales totaled 7,013 units compared to 6,278 units a year earlier, an increase of 11.7%.

Source: HAR.COM

Houston Total Employed Nonfarm versus Unemployment Rate February 2016 - February 2017



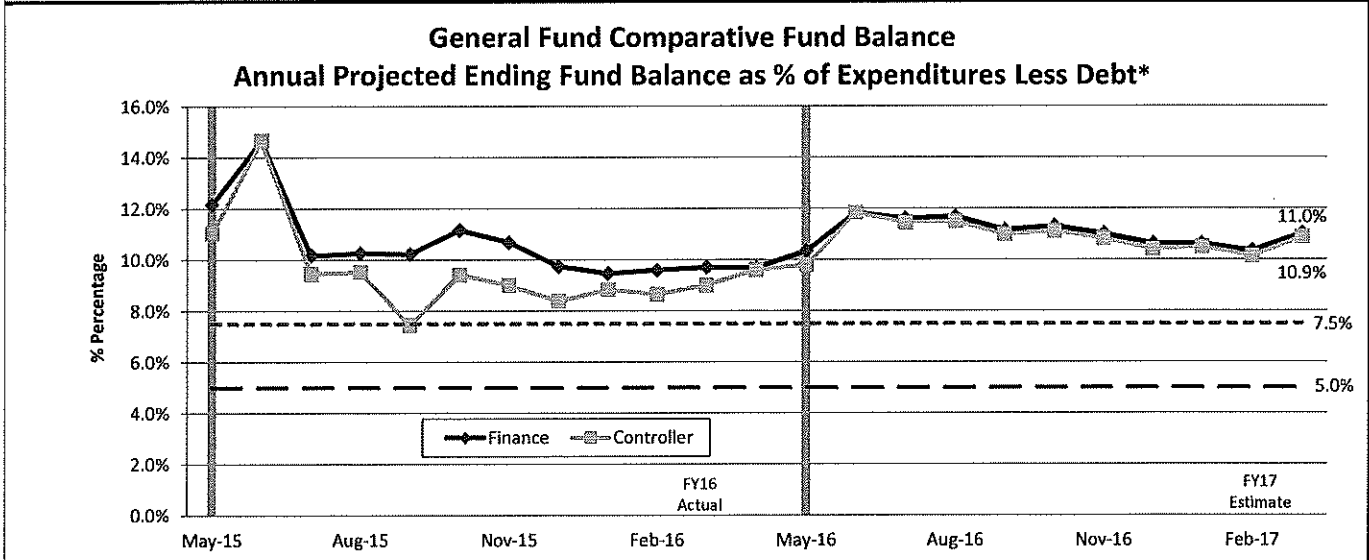
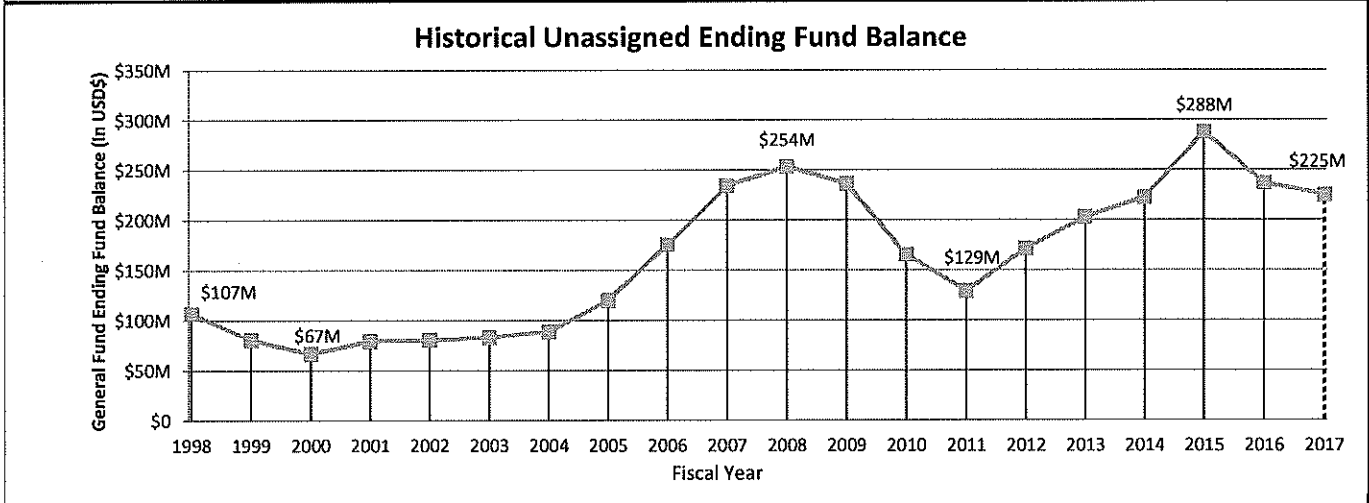
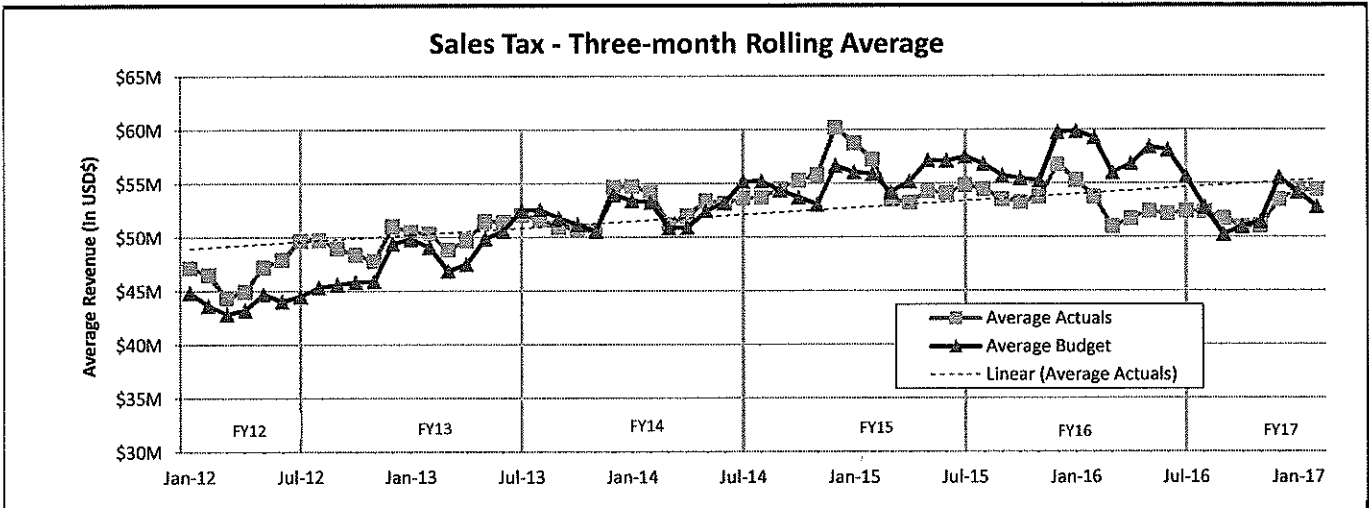
The Total Employed rate shows a slight increase from February 2016 of 2,992 to February 2017 of 3,012. The Unemployment rate shows an increase from February 2016 of 4.7% to February 2017 of 5.9%.

Source: Bureau of Labor Statistics



General Fund (Fund 1000)

Sales Tax Growth and Comparative Fund Balance



*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).



General Fund (Fund 1000)
For the period ended March 31, 2017
(amounts expressed in thousands)

Actual YTD
 Current Budget

	FY2017						Controller - Finance Variance	Finance	Controller
	FY2016 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD			
Revenues									
General Property Taxes	1,098,664	1,133,191	1,133,191	1,157,757	1,158,377	1,265,750	(620)		
Industrial Assessments	19,239	18,043	18,043	17,500	18,322	242	(822)		
Sales Tax	640,476	615,000	615,000	618,766	621,000	467,447	(2,234)		
Other Taxes	16,271	16,909	16,909	16,722	16,909	8,051	(187)		
Electric Franchise	101,212	102,030	102,030	102,000	102,030	76,512	(30)		
Telephone Franchise	43,061	42,000	42,000	42,000	40,906	31,265	1,094		
Gas Franchise	14,840	15,016	15,016	15,000	15,016	11,262	(16)		
Other Franchise	32,056	33,739	33,739	30,519	30,431	23,226	88		
Licenses and Permits	39,608	41,811	41,811	38,512	39,219	28,964	(707)		
Intergovernmental	53,663	70,151	70,151	71,413	71,413	43,051	-		
Charges for Services	62,553	58,698	58,698	59,056	59,119	44,772	(63)		
Direct Interfund Services	54,024	53,897	53,897	55,581	55,581	39,832	-		
Indirect Interfund Services	26,611	27,436	27,436	27,172	27,172	20,250	-		
Municipal Courts Fines and Forfeits	24,960	22,812	22,812	20,910	21,371	15,756	(461)		
Other Fines and Forfeits	4,952	4,306	4,306	4,359	4,128	3,304	231		
Interest	3,700	3,000	3,000	4,000	4,000	3,209	-		
Miscellaneous/Other	22,367	13,825	13,825	18,915	17,994	15,135	921		
Total Revenues	2,258,257	2,271,864	2,271,864	2,300,182	2,302,988	2,098,028	(2,806)		
Expenditures									
Administration & Regulatory Affairs	29,241	30,523	30,523	30,498	30,498	19,397	-		
City Council	17,465	10,329	11,888	11,956	11,956	6,047	-		
City Secretary	685	908	854	854	854	516	-		
Controller	8,038	8,887	8,887	8,888	8,888	5,891	-		
Finance	17,657	19,622	19,622	19,054	19,054	13,512	-		
Fire	504,177	504,652	504,652	505,194	505,194	377,997	-		
General Services	40,706	41,223	41,223	41,019	41,019	25,449	-		
Housing and Community Development	490	533	533	533	533	404	-		
Houston Emergency Center	10,495	10,148	10,148	10,247	10,247	5,074	-		
Houston Health Department	61,248	65,639	65,665	65,508	65,508	53,222	-		
Human Resources	3,390	3,054	3,054	3,056	3,056	2,245	-		
Information Technology	22,274	23,363	23,363	22,576	22,576	15,712	-		
Legal	15,485	16,046	16,046	15,936	15,936	11,285	-		
Library	39,695	40,917	40,926	40,867	40,867	28,550	-		
Mayor's Office	8,000	7,696	7,696	7,717	7,717	6,126	-		
Municipal Courts	27,705	29,562	29,562	28,797	28,797	20,418	-		
Neighborhoods	12,472	11,705	11,736	11,561	11,561	7,653	-		
Office of Business Opportunity	2,835	3,049	3,049	2,959	2,959	2,164	-		
Parks and Recreation	70,169	73,139	73,223	73,481	73,481	52,091	-		
Planning and Development	5,804	4,189	4,189	4,238	4,238	2,897	-		
Police	800,918	811,296	813,397	823,455	823,455	608,532	-		
Public Works and Engineering	30,667	31,944	31,944	31,021	31,021	23,576	-		
Solid Waste Management	74,564	80,913	80,913	83,698	83,698	58,258	-		
Total Departmental Expenditures	1,804,180	1,829,337	1,833,147	1,843,113	1,843,113	1,347,016	-		
General Government	197,731	185,877	192,067	200,463	200,463	116,688	-		
Total Expenditures Other Than Debt	2,001,911	2,015,214	2,025,214	2,043,576	2,043,576	1,463,704	-		
Transfer to Special Revenues	27,758	(23,544)	(23,544)	(23,544)	(23,544)	-	-		
Captured Revenue Transfer to DDSRF	22,288	34,741	34,741	34,741	34,741	-	-		
Debt Service Transfer	295,954	281,959	281,959	281,959	281,959	258,415	-		
Total Expenditures and Other Uses	2,347,911	2,308,370	2,318,370	2,336,732	2,336,732	1,722,119	-		
Net Current Activity	(89,654)	(36,506)	(46,506)	(36,550)	(33,744)	375,909	(2,806)		
Other Financing Sources (Uses)									
Transfers from Other Funds	34,656	12,049	12,049	12,209	12,209	12,445	-		
Sale of Capital Assets	7,934	14,500	14,500	9,569	9,569	4,161	-		
Total Other Financing Sources (Uses)	42,590	26,549	26,549	21,778	21,778	16,607	-		
Fund Balances									
Fund Balance - Beginning of Year	287,843	236,947	236,947	236,947	236,947	236,947	-		
Changes to Designated Fund Balance*	-	300	300	300	300	-	-		
Budgeted Increase/(Decrease) in Fund Balance	(47,064)	(9,957)	(19,957)	(19,957)	(19,957)	392,516	-		
Change in Inventory/Prepaid Items/Imprest Cash	(3,832)	-	-	-	-	-	-		
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	5,185	7,991	-	(2,806)		
Fund Balance, End of Year***	236,947	227,290	217,290	222,475	225,281	629,463	(2,806)		

*The total designation for the Budget Stabilization Fund is currently \$11.2M. The \$9M was transferred to the 2015 Flood Disaster Fund.

**A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

***According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$153,268 based on current projections. The City will be \$69,207 above 7.5% based on the Controller's Projections for FY2017.

† Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.

City of Houston
Quarterly Financial Report
Flood Disaster Events
March 31, 2017

	TOTALS FOR PROJECT - ALL FUNDS				
	Disaster Summary Outline (DSO) Projected Damage		3rd Qtr Only		Inception of Project to March 31, 2017
	DR 4223	DR 4269	DR 4223	DR 4269	
REVENUES - Governmental					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 4,183,353
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ 85,770
Interest Earned			\$ 11,512	\$ -	\$ 130,067
Subtotal Revenues - Governmental			\$ 11,512	\$ -	\$ 4,399,190
REVENUES - Stormwater					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ 20
REVENUES - CUS					
Recoveries and Refund					
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ 22,887
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -
Interest Earned			\$ 1,210	\$ -	\$ 3,865
Subtotal Revenues - CUS			\$ 1,210	\$ -	\$ 26,752
Total Revenues			\$ 12,722	\$ -	\$ 4,425,961
EXPENDITURES - Governmental					
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (13,266)	\$ 26,001	\$ 2,421,492
Materials & Supplies	\$ -	\$ -	\$ -	\$ (92)	\$ 13,787
Contracts	\$ 9,000,000	\$ 374,681	\$ -	\$ 65,123	\$ 8,751,285
Equipment	\$ 3,100,000	\$ 161,855	\$ -	\$ -	\$ (119,027)
Other	\$ -	\$ -	\$ -	\$ (10,290)	\$ 16,705
Subtotal Expenditures - Governmental	\$ 16,300,000	\$ 3,056,270	\$ (13,266)	\$ 80,742	\$ 11,084,242
EXPENDITURES - CUS					
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 183,367
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ -	\$ 1,497,134	\$ 2,105,153
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ -	\$ 1,497,134	\$ 2,414,759
EXPENDITURES - Stormwater					
Personnel			\$ -	\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ 110,005
Total Expenditures	\$ 41,300,000	\$ 3,056,270	\$ (13,266)	\$ 1,577,876	\$ 13,609,006
NET CURRENT ACTIVITY			\$ 25,987	\$ (1,577,876)	\$ (9,183,045)
OTHER FINANCIAL ACTIVITY					
LOAN IN / (OUT)					
General Fund			\$ -	\$ -	\$ 2,000,000
Budget Stabilization Fund			\$ -	\$ -	\$ 9,000,000
Total Other Financial Activity			\$ -	\$ -	\$ 11,000,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses			\$ 25,987	\$ (1,577,876)	\$ 1,816,955

Key Facts:

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.

Aviation Operating Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Landing Area	\$ 86,870	\$ 92,866	\$ 92,866	\$ 65,976	\$ 90,966	\$ 90,966
Bldg and Ground Area	216,018	212,722	212,722	165,319	211,222	211,222
Parking and Concession	177,686	185,203	185,203	132,132	178,712	178,712
Other	7,955	4,484	4,484	4,089	5,215	5,215
Total Operating Revenues	<u>488,529</u>	<u>495,275</u>	<u>495,275</u>	<u>367,516</u>	<u>486,115</u>	<u>486,115</u>
Operating Expenses						
Personnel	123,872	114,614	114,614	78,307	104,078	104,078
Supplies	8,140	9,562	9,375	5,724	8,144	8,144
Services	176,329	183,349	183,415	117,377	166,765	166,765
Non-Capital Outlay	1,114	2,162	2,283	451	1,183	1,183
Total Operating Expenses	<u>309,455</u>	<u>309,687</u>	<u>309,687</u>	<u>201,859</u>	<u>280,170</u>	<u>280,170</u>
Operating Income (Loss)	<u>179,074</u>	<u>185,588</u>	<u>185,588</u>	<u>165,657</u>	<u>205,945</u>	<u>205,945</u>
Non-Operating Revenues (Expenses)						
Interest Income	6,986	6,450	6,450	6,591	9,200	9,200
Other	1,279	0	0	415	572	572
Total Non-Operating Rev (Exp)	<u>8,265</u>	<u>6,450</u>	<u>6,450</u>	<u>7,006</u>	<u>9,772</u>	<u>9,772</u>
Income (Loss) Before Operating Transfers	<u>187,339</u>	<u>192,038</u>	<u>192,038</u>	<u>172,663</u>	<u>215,717</u>	<u>215,717</u>
Operating Transfers						
Interfund Transfer - Oper Reserve	860	2,000	2,000	0	340	340
Debt Service Principal	57,288	58,635	58,635	45,383	58,635	58,635
Debt Service Interest	52,370	87,028	87,028	53,734	87,028	87,028
Renewal and Replacement	2,705	0	0	26,667	26,667	26,667
Capital Improvement	49,558	44,375	44,375	0	43,047	43,047
Total Operating Transfers	<u>162,781</u>	<u>192,038</u>	<u>192,038</u>	<u>125,784</u>	<u>215,717</u>	<u>215,717</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ 24,558</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>46,879</u>	<u>\$ 0</u>	<u>\$ 0</u>

About the Fund:

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies and the airlines and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
Operating Revenues						
Facility Rentals	\$ 1,380	\$ 1,490	\$ 1,490	\$ 1,490	\$ 1,490	\$ 1,490
Parking	11,051	10,922	10,922	7,393	10,777	10,777
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>12,431</u>	<u>12,412</u>	<u>12,412</u>	<u>8,883</u>	<u>12,267</u>	<u>12,267</u>
Operating Expenses						
Personnel	414	293	293	186	293	293
Supplies	0	0	0	0	0	0
Services	51	132	132	45	132	132
Total Operating Expenses	<u>465</u>	<u>425</u>	<u>425</u>	<u>231</u>	<u>425</u>	<u>425</u>
Operating Income (Loss)	<u>11,966</u>	<u>11,987</u>	<u>11,987</u>	<u>8,652</u>	<u>11,842</u>	<u>11,842</u>
Non-Operating Revenues (Expenses)						
Hotel Occupancy Tax						
Current	87,197	85,000	85,000	58,889	83,200	83,200
Delinquent	1,436	1,250	1,250	1,701	1,750	1,750
Net Hotel Occupancy Tax	<u>88,633</u>	<u>86,250</u>	<u>86,250</u>	<u>60,590</u>	<u>84,950</u>	<u>84,950</u>
Interest Income	(598)	300	300	298	380	380
Capital Outlay	0	0	0	0	0	0
Other Interest	(1,942)	(230)	(230)	(120)	(230)	(230)
Other	251	292	292	292	292	292
Total Non-Operating Rev (Exp)	<u>86,344</u>	<u>86,612</u>	<u>86,612</u>	<u>61,060</u>	<u>85,392</u>	<u>85,392</u>
Income (Loss) Before Operating Transfers	<u>98,310</u>	<u>98,599</u>	<u>98,599</u>	<u>69,712</u>	<u>97,234</u>	<u>97,234</u>
Operating Transfers						
Transfers for Interest	13,420	14,836	14,836	11,055	14,605	14,605
Transfers for Principal	11,407	11,568	11,568	8,577	11,498	11,498
Transfer to Component Unit	74,753	70,336	70,336	49,578	70,336	70,336
Transfers to General Fund	1,380	1,490	1,490	1,490	1,490	1,490
Transfers to Debt Service	65	70	70	0	70	70
Total Operating Transfers	<u>101,025</u>	<u>98,300</u>	<u>98,300</u>	<u>70,700</u>	<u>97,999</u>	<u>97,999</u>
Net Income (Loss)						
Operating Fund Only	<u>\$ (2,715)</u>	<u>\$ 299</u>	<u>\$ 299</u>	<u>\$ (988)</u>	<u>\$ (765)</u>	<u>\$ (765)</u>

About the Fund:

The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center, and Theater District Garage.

Combined Utility System Fund
For the period ending March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Water Sales	\$ 529,859	\$ 542,300	\$ 542,300	\$ 403,446	\$ 542,301	\$ 542,301
Sewer Sales	462,786	476,474	476,474	349,071	476,474	476,474
Penalties	10,403	9,600	9,600	10,921	9,600	9,600
Other	9,461	9,222	9,222	7,349	9,222	9,222
Total Operating Revenues	<u>1,012,509</u>	<u>1,037,597</u>	<u>1,037,597</u>	<u>770,787</u>	<u>1,037,597</u>	<u>1,037,597</u>
Operating Expenses						
Personnel	169,512	187,465	187,232	133,752	180,087	180,087
Supplies	43,730	44,096	44,096	30,069	43,399	43,399
Electricity and Gas	48,099	45,976	44,376	27,595	43,833	43,833
Contracts & Other Payments	148,026	177,098	179,053	95,881	162,419	162,419
Non-Capital Equipment	3,402	2,559	2,567	1,010	2,364	2,364
Total Operating Expenses	<u>412,769</u>	<u>457,194</u>	<u>457,324</u>	<u>288,307</u>	<u>432,102</u>	<u>432,102</u>
Operating Income (Loss)	<u>599,740</u>	<u>580,403</u>	<u>580,273</u>	<u>482,480</u>	<u>605,495</u>	<u>605,495</u>
Non-Operating Revenues (Expenses)						
Interest Income	6,542	7,503	7,503	6,223	7,503	7,503
Sale of Property, Mains and Scrap	2,032	1,280	1,280	2,346	1,280	1,280
Other	17,370	15,622	15,622	11,755	15,622	15,622
Impact Fees	27,279	23,000	23,000	19,566	19,566	19,566
CWA & TRA Contracts (P & I)	(17,684)	(7,204)	(7,204)	(6,451)	(7,204)	(7,204)
Total Non-Operating Rev (Exp)	<u>35,539</u>	<u>40,201</u>	<u>40,201</u>	<u>33,439</u>	<u>36,767</u>	<u>36,767</u>
Income (Loss) Before Operating Transfers	<u>635,279</u>	<u>620,604</u>	<u>620,474</u>	<u>515,919</u>	<u>642,262</u>	<u>642,262</u>
Operating Transfers						
Debt Service Transfer	427,568	472,938	472,938	296,596	468,838	468,838
CWA & TRA Contracts (P & I) Luce Bayou	(10)	143	143	42	143	143
Transfer to PIB - Water & Sewer	9,891	9,149	9,149	9,149	9,149	9,149
Transfer to Capital Project Fund	65,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Interest	2,763	4,745	4,745	3,535	4,745	4,745
Equipment Acquisition	13,912	41,741	42,950	7,581	16,474	16,474
Transfer to Stormwater	39,868	52,821	51,482	32,927	52,821	52,821
Total Operating Transfers	<u>558,992</u>	<u>651,537</u>	<u>651,407</u>	<u>419,830</u>	<u>622,170</u>	<u>622,170</u>
Net Current Activity						
Operating Fund Only	<u>\$ 76,287</u>	<u>\$ (30,933)</u>	<u>\$ (30,933)</u>	<u>\$ 96,089</u>	<u>\$ 20,092</u>	<u>\$ 20,092</u>

About the Fund:

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Dedicated Drainage & Street Renewal Fund
For the period ending March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Drainage Charge Revenue ⁽¹⁾	\$ 105,279	\$ 106,557	\$ 106,557	\$ 78,672	\$ 106,557	\$ 106,557
Interfund Drainage Fee	7,098	7,102	7,102	5,326	7,102	7,102
Charges for Services	603	649	649	119	533	533
Licenses & Permits	2,573	2,003	2,003	1,814	2,342	2,342
Street Milling and Sales Earnings	776	935	935	511	835	835
Metro Intergovernmental Revenue	58,366	61,566	61,566	36,485	61,566	61,566
Operating Recoveries & Refunds	47	50	50	0	13	13
Miscellaneous/Other	806	98	98	41	135	135
Total Revenues	<u>175,548</u>	<u>178,960</u>	<u>178,960</u>	<u>122,968</u>	<u>179,083</u>	<u>179,083</u>
Expenditures						
Personnel	33,641	37,117	37,117	27,052	36,361	36,361
Supplies	12,002	13,017	13,017	9,289	12,938	12,938
Other Services	33,181	27,331	27,331	16,638	27,084	27,084
Capital Outlay	33,658	12,039	12,039	2,689	4,588	4,588
Total Expenditures	<u>112,482</u>	<u>89,504</u>	<u>89,504</u>	<u>55,668</u>	<u>80,971</u>	<u>80,971</u>
Net Current Activity	63,066	89,456	89,456	67,300	98,112	98,112
Other Financing Sources (Uses)						
Interest Income	382	500	500	487	600	600
Transfer In - General Fund ⁽²⁾	50,046	34,741	34,741	0	34,741	34,741
Transfer In - Capital Project	1,250	0	0	0	0	0
Transfer Out - Commercial Paper Agent Fees	(632)	(589)	(589)	(448)	(786)	(786)
Transfer Out - Capital Projects	(78,446)	(134,813)	(134,813)	(63,555)	(125,198)	(125,198)
Transfer Out - Special Revenue	(12,948)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Other Financing Sources (Uses)	<u>(40,348)</u>	<u>(102,161)</u>	<u>(102,161)</u>	<u>(65,516)</u>	<u>(92,643)</u>	<u>(92,643)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	22,718	(12,705)	(12,705)	1,784	5,469	5,469
Fund Balance, Beginning of Year	<u>27,672</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>	<u>50,390</u>
Fund Balance, End of Year	<u>\$ 50,390</u>	<u>\$ 37,685</u>	<u>\$ 37,685</u>	<u>\$ 52,174</u>	<u>\$ 55,859</u>	<u>\$ 55,859</u>

Note:

- The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
- This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

	FY2017		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund *(\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 186,664	\$ 186,664	\$ 0
Less Street & Drainage Debt Service (General Fund)	<u>(151,923)</u>	<u>(151,923)</u>	<u>0</u>
Captured Revenues ⁽²⁾ (to be transferred to Dedicated Drainage & Street Renewal Fund)	<u>\$ 34,741</u>	<u>\$ 34,741</u>	<u>\$ 0</u>

Note:

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of March 31, 2017) is \$2.920 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.14 billion.

The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Storm Water Fund
For the period ending March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Other Interfund Services	\$ 1	\$ 88	\$ 88	\$ 0	\$ 48	\$ 48
Miscellaneous	1,249	30	30	25	30	30
Total Revenues	<u>1,250</u>	<u>118</u>	<u>118</u>	<u>25</u>	<u>78</u>	<u>78</u>
Expenditures						
Personnel	20,442	22,093	22,093	16,531	22,093	22,093
Supplies	1,568	1,967	1,967	1,042	1,774	1,774
Other Services	13,139	13,265	23,254	8,108	20,104	20,104
Capital Outlay	420	6,129	6,139	3,050	3,803	3,803
Total Expenditures	<u>35,569</u>	<u>43,454</u>	<u>53,453</u>	<u>28,731</u>	<u>47,774</u>	<u>47,774</u>
Net Current Activity	(34,319)	(43,336)	(53,335)	(28,706)	(47,696)	(47,696)
Other Financing Sources (Uses)						
Interest Income	39	60	60	65	100	100
Transfers In - General Fund	0	0	0	10,000	10,000	10,000
Transfers In - CUS	39,868	52,821	52,821	32,927	52,821	52,821
Transfers In - DD&SRF	12,948	2,000	2,000	2,000	2,000	2,000
Transfer Out - Pension Liability Interest	(690)	(691)	(691)	(691)	(691)	(691)
Discretionary Debt - Drainage	(14,096)	(14,606)	(14,606)	(14,606)	(14,606)	(14,606)
Total Other Financing Sources (Uses)	<u>38,069</u>	<u>39,585</u>	<u>39,585</u>	<u>29,695</u>	<u>49,625</u>	<u>49,625</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	3,750	(3,751)	(13,750)	989	1,929	1,929
Fund Balance, Beginning of Year	<u>2,070</u> *	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>	<u>5,820</u>
Fund Balance, End of Year	<u>\$ 5,820</u>	<u>\$ 2,069</u>	<u>\$ (7,930)</u>	<u>\$ 6,809</u>	<u>\$ 7,749</u>	<u>\$ 7,749</u>

* Fund Balance includes \$70 in Prepaids.

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.



Health Benefits Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
City Medical Plans	\$ 314,854	\$ 331,438	\$ 331,438	\$ 249,665	\$ 333,981	\$ 333,981
City Dental Plans	10,936	10,981	10,981	8,353	11,138	11,138
City Life Insurance Plans	6,113	6,484	6,484	4,764	6,404	6,404
Vision	2,827	3,008	3,008	2,192	2,924	2,924
Health Flexible Spending Account	4,005	4,500	4,500	3,268	4,400	4,400
Dependent Care Reimbursement	355	375	375	298	411	411
Operating Revenues	<u>339,090</u>	<u>356,786</u>	<u>356,786</u>	<u>268,540</u>	<u>359,258</u>	<u>359,258</u>
Operating Expenses						
Medicare Advantage	24,843	27,223	27,223	19,688	26,279	26,279
City Medical Plan Claims - Cigna	292,023	302,411	302,411	231,157	306,213	306,213
City Dental Plan Claims	10,936	10,981	10,981	8,353	11,138	11,138
Vision	2,827	3,008	3,008	2,192	2,924	2,924
City Life Insurance Plans	6,112	6,484	6,484	4,764	6,404	6,404
Administrative Costs	7,320	9,300	9,300	5,095	8,860	8,860
Health Flexible Spending Account	4,028	4,630	4,630	3,268	4,550	4,550
Dependent Care	355	375	375	298	411	411
Operating Expenses	<u>348,444</u>	<u>364,412</u>	<u>364,412</u>	<u>274,815</u>	<u>366,779</u>	<u>366,779</u>
Operating Income (Loss)	(9,354)	(7,626)	(7,626)	(6,275)	(7,521)	(7,521)
Non-Operating Revenues (Expenses)						
Interest Income	477	486	486	400	510	510
Prior Year Expense Recovery	16	0	0	67	66	66
Miscellaneous Revenue	1,047	0	0	734	734	734
Performance Guarantees	0	0	0	0	0	0
Medicare Part D - Distribution	0	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>1,540</u>	<u>486</u>	<u>486</u>	<u>1,201</u>	<u>1,310</u>	<u>1,310</u>
Net Income (Loss)	(7,814)	(7,140)	(7,140)	(5,074)	(6,211)	(6,211)
Net Assets, Beginning of Year	<u>31,791</u>	<u>23,977</u>	<u>23,977</u>	<u>23,977</u>	<u>23,977</u>	<u>23,977</u>
Net Assets, End of Year	<u>\$ 23,977</u>	<u>\$ 16,837</u>	<u>\$ 16,837</u>	<u>\$ 18,903</u>	<u>\$ 17,766</u>	<u>\$ 17,766</u>

About the Fund:

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes: 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11 all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants.

The Fund also includes a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Contributions	\$ 1,306	\$ 1,284	\$ 1,284	\$ 990	\$ 1,284	\$ 1,284
Operating Revenues	<u>1,306</u>	<u>1,284</u>	<u>1,284</u>	<u>990</u>	<u>1,284</u>	<u>1,284</u>
Operating Expenses						
Management Consulting Services	73	24	24	0	24	24
Claims Payment Services	125	170	170	110	170	170
Employee Medical Claims	776	1,451	1,451	1,088	1,251	1,251
Operating Expenses	<u>974</u>	<u>1,645</u>	<u>1,645</u>	<u>1,198</u>	<u>1,445</u>	<u>1,445</u>
Operating Income (Loss)	332	(361)	(361)	(208)	(161)	(161)
Non-Operating Revenues (Expenses)						
Interest Income	77	74	74	71	74	74
Non-Operating Revenues (Expenses)	<u>77</u>	<u>74</u>	<u>74</u>	<u>71</u>	<u>74</u>	<u>74</u>
Net Income (Loss)	409	(287)	(287)	(137)	(87)	(87)
Net Assets, Beginning of Year	<u>829</u>	<u>1,238</u>	<u>1,238</u>	<u>1,238</u>	<u>1,238</u>	<u>1,238</u>
Net Assets, End of Year	<u>\$ 1,238</u>	<u>\$ 951</u>	<u>\$ 951</u>	<u>\$ 1,101</u>	<u>\$ 1,151</u>	<u>\$ 1,151</u>

About the Fund:

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Operating Revenues						
Interfund Legal Services	\$ 23,426	\$ 35,396	\$ 35,396	\$ 15,847	\$ 33,747	\$ 33,747
Recoveries, Prior and Misc.	0	0	0	0	0	0
Operating Revenues	<u>23,426</u>	<u>35,396</u>	<u>35,396</u>	<u>15,847</u>	<u>33,747</u>	<u>33,747</u>
Operating Expenses						
Personnel	7,821	8,381	8,381	6,076	8,449	8,449
Supplies	129	165	188	117	163	163
Services:	0					
Insurance Fees/Adm.	10,556	11,365	11,365	10,313	10,549	10,549
Claims and Judgments	2,335	11,950	11,782	2,235	11,702	11,702
Other Services	2,585	3,536	3,681	1,252	2,885	2,885
Capital Outlay	0	0	0	0	0	0
Operating Expenses	<u>23,426</u>	<u>35,396</u>	<u>35,396</u>	<u>19,993</u>	<u>33,747</u>	<u>33,747</u>
Operating Income (Loss)	0	0	0	(4,147)	(0)	(0)
Nonoperating Revenues (Expenses)						
Interest Income	0	0	0	0	0	0
Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Income (Loss)	0	0	0	(4,147)	(0)	(0)
Net Assets, Beginning of Year	75	75	75	75	75	75
Net Assets, End of Year	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ (4,072)</u>	<u>\$ 75</u>	<u>\$ 75</u>

About the Fund:

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Operating Revenues						
Contributions	\$ 20,320	\$ 21,532	\$ 21,532	\$ 16,082	\$ 22,084	22,084
Operating Revenues	<u>20,320</u>	<u>21,532</u>	<u>21,532</u>	<u>16,082</u>	<u>22,084</u>	<u>22,084</u>
Operating Expenses						
Personnel	3,122	3,678	3,678	2,431	3,357	3,357
Supplies	45	70	70	33	68	68
Current Year Claims	16,611	17,196	17,196	13,058	18,093	18,093
Services	485	594	577	275	557	557
Capital Outlay	72	0	0	0	0	0
Non-Capital Outlay	9	6	23	18	28	28
Operating Expenses	<u>20,344</u>	<u>21,544</u>	<u>21,544</u>	<u>15,815</u>	<u>22,103</u>	<u>22,103</u>
Operating Income (Loss)	(24)	(12)	(12)	267	(19)	(19)
Non-Operating Revenues (Expenses)						
Interest Income	23	12	12	13	19	19
Prior Year Recoveries	0	0	0	0	0	0
Other	1	0	0	0	0	0
Non-Operating Revenues (Expenses)	<u>24</u>	<u>12</u>	<u>12</u>	<u>13</u>	<u>19</u>	<u>19</u>
Net Income (Loss)	0	0	0	280	0	0
Net Assets, Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 280</u>	<u>\$ 0</u>	<u>0</u>

About the Fund:

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Asset Forfeiture Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Confiscations	\$ 5,119	\$ 5,979	\$ 5,979	\$ 5,406	\$ 5,979	\$ 5,979
Interest Income	47	24	24	44	61	61
Other	0	0	0	0	0	0
Total Revenues	<u>5,166</u>	<u>6,003</u>	<u>6,003</u>	<u>5,450</u>	<u>6,040</u>	<u>6,040</u>
Expenditures						
Personnel	1,954	3,300	3,300	2,114	3,300	3,300
Supplies	1,560	997	1,964	1,292	1,624	1,624
Other Services	1,492	1,569	1,546	722	1,175	1,175
Capital Purchases	160	0	57	56	56	56
Non-Capital Purchases	488	2,582	1,581	5	39	39
Total Expenditures	<u>5,654</u>	<u>8,448</u>	<u>8,448</u>	<u>4,189</u>	<u>6,194</u>	<u>6,194</u>
Net Current Activity	(488)	(2,445)	(2,445)	1,261	(154)	(154)
Fund Balance, Beginning of Year	<u>5,794</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>	<u>5,306</u>
Fund Balance, End of Year	<u>\$ 5,306</u>	<u>\$ 2,861</u>	<u>\$ 2,861</u>	<u>\$ 6,567</u>	<u>\$ 5,152</u>	<u>\$ 5,152</u>

Auto Dealers
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Auto Dealers Licenses	\$ 2,736	\$ 2,700	\$ 2,700	2,162	\$ 2,660	\$ 2,660
Vehicle Storage Notification	364	298	298	299	319	319
Vehicle Auction Fees	294	220	220	249	272	272
Interest Income	26	32	32	20	31	31
Other	3,800	3,650	3,650	2,937	3,618	3,618
Total Revenues	<u>7,220</u>	<u>6,900</u>	<u>6,900</u>	<u>5,667</u>	<u>6,900</u>	<u>6,900</u>
Expenditures						
Personnel	3,707	4,105	4,105	2,927	3,868	3,868
Supplies	467	404	429	261	299	299
Other Services	1,710	1,777	1,777	986	1,737	1,737
Capital Purchases	732	125	100	0	45	45
Non-Capital Purchases	0	0	0	2	2	2
Total Expenditures	<u>6,616</u>	<u>6,411</u>	<u>6,411</u>	<u>4,176</u>	<u>5,951</u>	<u>5,951</u>
Other Financing Sources (Uses)						
Transfers Out	(1,736)	(1,600)	(1,600)	(1,151)	(1,650)	(1,650)
Total Other Financing Sources (Uses)	<u>(1,736)</u>	<u>(1,600)</u>	<u>(1,600)</u>	<u>(1,151)</u>	<u>(1,650)</u>	<u>(1,650)</u>
Net Current Activity	(1,132)	(1,111)	(1,111)	340	(701)	(701)
Fund Balance, Beginning of Year	<u>3,338</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>	<u>2,206</u>
Fund Balance, End of Year	<u>\$ 2,206</u>	<u>\$ 1,095</u>	<u>\$ 1,095</u>	<u>\$ 2,546</u>	<u>\$ 1,505</u>	<u>\$ 1,505</u>

BARC Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Licenses & Fees	\$ 1,663	\$ 1,380	\$ 1,380	\$ 1,321	\$ 1,584	\$ 1,584
Interest	66	42	42	13	42	42
Animal Adoption	179	120	120	174	179	179
Contributions	133	100	100	133	177	177
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	7	0	0	1	1	1
Total Revenues	<u>2,048</u>	<u>1,642</u>	<u>1,642</u>	<u>1,644</u>	<u>1,983</u>	<u>1,983</u>
Expenditures						
Personnel	7,417	8,756	8,756	5,980	8,107	8,107
Supplies	1,437	1,880	1,880	960	1,368	1,368
Other Services	2,279	3,140	3,105	1,466	2,481	2,481
Capital Outlay	238	19	54	13	49	49
Non-Capital Outlay	7	11	11	6	5	5
Total Expenditures	<u>11,378</u>	<u>13,806</u>	<u>13,806</u>	<u>8,426</u>	<u>12,010</u>	<u>12,010</u>
Net Current Activity	(9,330)	(12,164)	(12,164)	(6,782)	(10,027)	(10,027)
Other Financing Sources (Uses)						
Operating Transfers - In	9,524	9,524	9,524	4,552	9,524	9,524
Total Other Financing Sources (Uses)	<u>9,524</u>	<u>9,524</u>	<u>9,524</u>	<u>4,552</u>	<u>9,524</u>	<u>9,524</u>
Net Current Activity	194	(2,640)	(2,640)	(2,230)	(503)	(503)
Fund Balance, Beginning of Year	3,341	3,535	3,535	3,535	3,535	3,535
Fund Balance, End of Year	<u>\$ 3,535</u>	<u>\$ 895</u>	<u>\$ 895</u>	<u>\$ 1,305</u>	<u>\$ 3,032</u>	<u>\$ 3,032</u>

Bayou Greenway 2020 Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Charges for Services	\$ 982	1,330	1,330	774	1,326	1,326
Other Revenue	0	0	0	0	0	0
Interest	4	0	0	7	7	7
Total Revenues	<u>986</u>	<u>1,330</u>	<u>1,330</u>	<u>780</u>	<u>1,332</u>	<u>1,332</u>
Expenditures						
Personnel	572	897	897	597	897	897
Supplies	12	45	45	8	45	45
Other Services	45	111	111	20	111	111
Capital Outlay	0	175	175	0	175	175
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>629</u>	<u>1,228</u>	<u>1,228</u>	<u>625</u>	<u>1,228</u>	<u>1,228</u>
Net Current Activity	357	102	102	155	104	104
Fund Balance, Beginning of Year	406	763	763	763	763	763
Fund Balance, End of Year	<u>\$ 763</u>	<u>\$ 865</u>	<u>\$ 865</u>	<u>\$ 918</u>	<u>\$ 867</u>	<u>\$ 867</u>

Building Inspection Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Permits and Licenses	\$ 67,042	\$ 78,310	\$ 63,793	\$ 44,555	\$ 58,559	\$ 58,559
Charges for Services	14,821	2,447	14,952	10,721	14,205	14,205
Other	2,527	639	2,651	1,691	2,319	2,319
Interest Income	448	285	285	301	391	391
Total Revenues	<u>84,838</u>	<u>81,681</u>	<u>81,681</u>	<u>57,268</u>	<u>75,474</u>	<u>75,474</u>
Expenditures						
Personnel	51,848	60,293	60,293	41,277	56,425	56,425
Supplies	656	1,119	1,119	500	751	751
Other Services	11,984	18,433	18,433	8,198	13,748	13,748
Capital Outlay	2,611	10,875	10,875	2,079	4,515	4,515
Non-Capital Outlay	54	1,191	1,191	189	534	534
Total Expenditures	<u>67,153</u>	<u>91,911</u>	<u>91,911</u>	<u>52,243</u>	<u>75,973</u>	<u>75,973</u>
Net Current Activity	<u>17,685</u>	<u>(10,230)</u>	<u>(10,230)</u>	<u>5,025</u>	<u>(499)</u>	<u>(499)</u>
Other Financing Sources (Uses)						
Operating Transfers Out	(24,510)	(3,580)	(3,580)	(964)	(3,580)	(3,580)
Operating Transfers In	0	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(24,510)</u>	<u>(3,580)</u>	<u>(3,580)</u>	<u>(964)</u>	<u>(3,580)</u>	<u>(3,580)</u>
Net Current Activity	(6,825)	(13,810)	(13,810)	4,061	(4,079)	(4,079)
Fund Balance, Beginning of Year	<u>41,023</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>	<u>34,198</u>
Fund Balance, End of Year	<u>\$ 34,198</u>	<u>\$ 20,387</u>	<u>\$ 20,387</u>	<u>\$ 38,259</u>	<u>\$ 30,119</u>	<u>\$ 30,119</u>

Building (Court) Security Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 814	\$ 750	\$ 750	\$ 434	\$ 641	\$ 641
Total Revenues	<u>814</u>	<u>750</u>	<u>750</u>	<u>434</u>	<u>641</u>	<u>641</u>
Expenditures						
Personnel	1	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	709	710	710	408	673	673
Equipment	0	0	0	0	0	0
Total Expenditures	<u>710</u>	<u>710</u>	<u>710</u>	<u>408</u>	<u>673</u>	<u>673</u>
Net Current Activity	104	40	40	26	(32)	(32)
Fund Balance, Beginning of Year	<u>5</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>	<u>109</u>
Fund Balance, End of Year *	<u>\$ 109</u>	<u>\$ 149</u>	<u>\$ 149</u>	<u>\$ 135</u>	<u>\$ 77</u>	<u>\$ 77</u>

Cable TV
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 4,837	\$ 5,310	\$ 5,310	\$ 2,299	\$ 4,343	\$ 4,343
Total Revenues	<u>4,837</u>	<u>5,310</u>	<u>5,310</u>	<u>2,299</u>	<u>4,343</u>	<u>4,343</u>
Expenditures						
Maintenance and Operations	3,889	4,224	4,291	2,477	3,711	3,711
Equipment	111	1,330	1,264	176	1,264	1,264
Debt Services	303	0	0	0	0	0
Total Expenditures	<u>4,303</u>	<u>5,554</u>	<u>5,554</u>	<u>2,653</u>	<u>4,974</u>	<u>4,974</u>
Net Current Activity	534	(244)	(244)	(354)	(631)	(631)
Fund Balance, Beginning of Year	713	1,247	1,247	1,247	1,247	1,247
Fund Balance, End of Year	<u>\$ 1,247</u>	<u>\$ 1,003</u>	<u>\$ 1,003</u>	<u>\$ 893</u>	<u>\$ 616</u>	<u>\$ 616</u>

Child Safety Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2017					
	FY2016 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 14	\$ 20	\$ 20	\$ 11	\$ 20	\$ 20
Municipal Courts Collections	2,674	2,585	2,585	1,921	2,585	2,585
Harris County Collections	851	824	824	598	824	824
Total Revenues	<u>3,539</u>	<u>3,429</u>	<u>3,429</u>	<u>2,530</u>	<u>3,429</u>	<u>3,429</u>
Expenditures						
School Crossing Guard Program	3,432	3,426	3,426	1,663	3,535	3,535
Miscellaneous Parts and Supplies	1	3	3	0	3	3
Total Expenditures	<u>3,433</u>	<u>3,429</u>	<u>3,429</u>	<u>1,663</u>	<u>3,538</u>	<u>3,538</u>
Net Current Activity	106	0	0	867	(109)	(109)
Fund Balance, Beginning of Year	3	109	109	109	109	109
Fund Balance, End of Year	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 976</u>	<u>\$ 0</u>	<u>\$ 0</u>

Contractor Responsibility Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,130	\$ 864	\$ 864	\$ 902	\$ 1,175	\$ 1,175
Total Revenues	<u>1,130</u>	<u>864</u>	<u>864</u>	<u>902</u>	<u>1,175</u>	<u>1,175</u>
Expenditures						
Personnel	136	144	144	107	144	144
Supplies	0	1	1	0	1	1
Other Services	98	327	327	167	327	327
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	400	0	400	400
Total Expenditures	<u>634</u>	<u>872</u>	<u>872</u>	<u>274</u>	<u>872</u>	<u>872</u>
Net Current Activity	496	(8)	(8)	628	303	303
Fund Balance, Beginning of Year	<u>2,068</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>	<u>2,564</u>
Fund Balance, End of Year	<u>\$ 2,564</u>	<u>\$ 2,556</u>	<u>\$ 2,556</u>	<u>\$ 3,192</u>	<u>\$ 2,867</u>	<u>\$ 2,867</u>

Digital Houston Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel	295	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	47	0	0	0	0	0
Capital Equipment	0	0	0	0	0	0
Non-Capital Equipment	1	0	0	0	0	0
Debt Service & Other Uses	0	0	0	0	12	12
Total Expenditures	<u>343</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	<u>12</u>
Net Current Activity	0	0	0	0	(12)	(12)
Fund Balance, Beginning of Year	<u>353</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
Fund Balance, End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 0</u>	<u>\$ 0</u>

Essential Public Health Services Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 17,192	\$ 24,694	\$ 24,694	\$ 22,457	\$ 22,501	\$ 22,501
Total Revenues	<u>17,192</u>	<u>24,694</u>	<u>24,694</u>	<u>22,457</u>	<u>22,501</u>	<u>22,501</u>
Expenditures						
Personnel	11,595	16,771	16,771	9,577	13,018	13,018
Supplies	659	755	712	489	855	855
Other Services	5,440	7,967	8,083	5,140	7,950	7,950
Non-Capital Purchases	351	566	437	182	838	838
Capital Purchases	147	50	106	(14)	105	105
Total Expenditures	<u>18,192</u>	<u>26,109</u>	<u>26,109</u>	<u>15,374</u>	<u>22,766</u>	<u>22,766</u>
Net Current Activity	(1,000)	(1,415)	(1,415)	7,083	(265)	(265)
Fund Balance, Beginning of Year	<u>12,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>
Fund Balance, End of Year	<u>\$ 11,520</u>	<u>\$ 10,105</u>	<u>\$ 10,105</u>	<u>\$ 18,603</u>	<u>\$ 11,255</u>	<u>\$ 11,255</u>

Forensic Transition Special Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Services	\$ 9,025	\$ 8,545	\$ 8,545	\$ 4,451	\$ 7,199	\$ 7,199
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	0	0	0
Total Revenues	<u>9,025</u>	<u>8,545</u>	<u>8,545</u>	<u>4,451</u>	<u>7,199</u>	<u>7,199</u>
Expenditures						
Personnel	8,946	8,484	8,434	5,004	7,117	7,117
Supplies	0	32	32	1	17	17
Other Services	78	29	79	43	65	65
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>9,024</u>	<u>8,545</u>	<u>8,545</u>	<u>5,048</u>	<u>7,199</u>	<u>7,199</u>
Net Current Activity	1	0	0	(597)	0	0
Fund Balance, Beginning of Year	<u>25</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
Fund Balance, End of Year	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ (571)</u>	<u>\$ 26</u>	<u>\$ 26</u>

Health Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 2,773	\$ 3,623	\$ 3,623	\$ 2,120	\$ 2,737	\$ 2,737
Total Revenues	<u>2,773</u>	<u>3,623</u>	<u>3,623</u>	<u>2,120</u>	<u>2,737</u>	<u>2,737</u>
Expenditures						
Personnel	971	1,731	1,731	1,191	1,628	1,628
Supplies	213	506	497	219	309	309
Other Services	1,537	2,740	2,606	1,063	1,926	1,926
Non-Capital Purchases	16	58	58	10	38	38
Capital Purchases	21	96	239	0	254	254
Total Expenditures	<u>2,758</u>	<u>5,131</u>	<u>5,131</u>	<u>2,484</u>	<u>4,155</u>	<u>4,155</u>
Operating Transfers						
Operating Transfers In (Out)	400	400	400	0	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Net Current Activity	415	(1,108)	(1,108)	(364)	(1,018)	(1,018)
Fund Balance, Beginning of Year	<u>5,391</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>	<u>5,806</u>
Fund Balance, End of Year	\$ <u>5,806</u>	\$ <u>4,698</u>	\$ <u>4,698</u>	\$ <u>5,442</u>	\$ <u>4,788</u>	\$ <u>4,788</u>

Historic Preservation Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 15	\$ 8	\$ 8	\$ 14	\$ 18	\$ 18
Charges for Services	356	325	325	178	210	210
Other Interfund Services	0	0	0	0	0	0
Total Revenues	<u>371</u>	<u>333</u>	<u>333</u>	<u>192</u>	<u>228</u>	<u>228</u>
Expenditures						
Supplies & Other Services	234	459	459	237	362	362
Total Expenditures	<u>234</u>	<u>459</u>	<u>459</u>	<u>237</u>	<u>362</u>	<u>362</u>
Net Current Activity	137	(126)	(126)	(45)	(134)	(134)
Fund Balance, Beginning of Year	<u>1,702</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>	<u>1,839</u>
Fund Balance, End of Year	\$ <u>1,839</u>	\$ <u>1,713</u>	\$ <u>1,713</u>	\$ <u>1,794</u>	\$ <u>1,706</u>	\$ <u>1,706</u>

Houston Emergency Center
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017		
				YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 24,706	\$ 25,639	\$ 25,639	\$ 15,010	\$ 25,768	\$ 25,768
Total Revenues	<u>24,706</u>	<u>25,639</u>	<u>25,639</u>	<u>15,010</u>	<u>25,768</u>	<u>25,768</u>
Expenditures						
Maintenance and Operations	25,794	27,762	27,762	18,500	27,663	27,663
Total Expenditures	<u>25,794</u>	<u>27,762</u>	<u>27,762</u>	<u>18,500</u>	<u>27,663</u>	<u>27,663</u>
Net Current Activity	(1,088)	(2,123)	(2,123)	(3,490)	(1,895)	(1,895)
Fund Balance, Beginning of Year	<u>5,221</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>	<u>4,133</u>
Fund Balance, End of Year	<u>\$ 4,133</u>	<u>\$ 2,010</u>	<u>\$ 2,010</u>	<u>\$ 643</u>	<u>\$ 2,238</u>	<u>\$ 2,238</u>

Houston Transtar Center
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	Adopted Budget	Current Budget	FY2017		
				YTD	Controller's Projection	Finance Projection
Revenues						
Other Grant Awards	\$ 1,669	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,650	\$ 1,650
Other Service Charges	658	643	643	643	643	643
Misc. Revenue	19	1	1	0	1	1
Interest Income	17	15	15	15	15	15
Total Revenues	<u>2,363</u>	<u>2,259</u>	<u>2,259</u>	<u>2,258</u>	<u>2,309</u>	<u>2,309</u>
Expenditures						
Maintenance and Operations	2,889	3,191	3,191	1,578	3,256	3,256
Total Expenditures	<u>2,889</u>	<u>3,191</u>	<u>3,191</u>	<u>1,578</u>	<u>3,256</u>	<u>3,256</u>
Net Current Activity	(526)	(932)	(932)	680	(947)	(947)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>2,100</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>
Fund Balance, End of Year	<u>\$ 1,574</u>	<u>\$ 642</u>	<u>\$ 642</u>	<u>\$ 2,254</u>	<u>\$ 627</u>	<u>\$ 627</u>

Juvenile Case Manager
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 1,261	\$ 1,179	\$ 1,179	\$ 852	\$ 1,165	\$ 1,165
Total Revenues	<u>1,261</u>	<u>1,179</u>	<u>1,179</u>	<u>852</u>	<u>1,165</u>	<u>1,165</u>
Expenditures						
Personnel	1,301	1,813	1,813	1,145	1,552	1,552
Supplies	7	17	17	3	8	8
Other Services and Charges	139	125	125	63	101	101
Non Capital Purchases	0	80	80	14	14	14
Total Expenditures	<u>1,447</u>	<u>2,035</u>	<u>2,035</u>	<u>1,225</u>	<u>1,675</u>	<u>1,675</u>
Net Current Activity	(186)	(856)	(856)	(373)	(510)	(510)
Pension Bond Proceeds	0	0	0	0	0	0
Fund Balance, Beginning of Year	<u>1,561</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>
Fund Balance, End of Year	<u>\$ 1,375</u>	<u>\$ 519</u>	<u>\$ 519</u>	<u>\$ 1,002</u>	<u>\$ 865</u>	<u>\$ 865</u>

Laboratory Operations and Maintenance Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 494	\$ 464	\$ 464	\$ 347	\$ 476	\$ 476
Total Revenues	<u>494</u>	<u>464</u>	<u>464</u>	<u>347</u>	<u>476</u>	<u>476</u>
Expenditures						
Personnel	0	0	0	0	0	0
Supplies	266	160	153	132	156	156
Other Services	433	534	503	338	513	513
Non-Capital Purchases	0	0	3	2	3	3
Capital Purchases	8	0	35	22	22	22
Total Expenditures	<u>707</u>	<u>694</u>	<u>694</u>	<u>494</u>	<u>694</u>	<u>694</u>
Net Current Activity	(213)	(230)	(230)	(147)	(218)	(218)
Fund Balance, Beginning of Year	<u>531</u>	<u>318</u>	<u>318</u>	<u>318</u>	<u>318</u>	<u>318</u>
Fund Balance, End of Year	<u>\$ 318</u>	<u>\$ 88</u>	<u>\$ 88</u>	<u>\$ 171</u>	<u>\$ 100</u>	<u>\$ 100</u>

Maintenance Renewal and Replacement Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Interest Income	\$ 52	\$ 20	\$ 20	\$ 14	\$ 20	\$ 20
Other Revenue	25	0	0	6	6	6
Total Revenues	<u>77</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>26</u>	<u>26</u>
Expenses						
Personnel	5,866	6,684	6,542	4,448	6,542	6,542
Supplies	1,721	2,139	1,860	782	1,860	1,860
Other Services	7,822	9,013	9,183	4,965	9,183	9,183
Capital Purchases	34	70	275	0	275	275
Non-Capital Purchases	0	0	46	46	46	46
Total Expenses	<u>15,443</u>	<u>17,906</u>	<u>17,906</u>	<u>10,241</u>	<u>17,906</u>	<u>17,906</u>
Operating Transfers						
Operating Transfers In	16,411	17,886	17,886	13,415	17,886	17,886
Operating Transfers Out ***	(200)	0	0	0	0	0
Total Operating Transfers	<u>16,211</u>	<u>17,886</u>	<u>17,886</u>	<u>13,415</u>	<u>17,886</u>	<u>17,886</u>
Net Current Activity	845	0	0	3,194	6	6
Fund Balance, Beginning of Year	<u>685</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>	<u>1,530</u>
Fund Balance, End of Year	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 1,530</u>	<u>\$ 4,724</u>	<u>\$ 1,536</u>	<u>\$ 1,536</u>

***FY2016 Capital Purchase Includes \$200K Transfer to Capital

Parking Management Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Parking Violations	\$ 11,700	\$ 10,381	\$ 10,381	\$ 6,513	\$ 10,700	\$ 10,700
Parking Fees	10,495	9,683	9,683	7,465	9,683	9,683
Permit Fees	361	302	302	238	302	302
Other Revenue	102	21	21	6	60	60
Interest Income	50	34	34	39	52	52
Total Revenues	<u>22,708</u>	<u>20,421</u>	<u>20,421</u>	<u>14,261</u>	<u>20,797</u>	<u>20,797</u>
Expenses						
Personnel	4,700	5,166	5,021	3,617	5,021	5,021
Supplies	384	631	631	175	631	631
Other Services	5,188	6,745	6,777	3,361	6,777	6,777
Capital Outlay	83	199	312	40	312	312
Non-Capital Outlay	3	68	68	0	68	68
Total Expenses	<u>10,358</u>	<u>12,810</u>	<u>12,810</u>	<u>7,194</u>	<u>12,810</u>	<u>12,810</u>
Net Current Activity	<u>12,350</u>	<u>7,611</u>	<u>7,611</u>	<u>7,067</u>	<u>7,987</u>	<u>7,987</u>
Other Financing Sources (Uses)						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(10,687)	(7,000)	(7,000)	(5,250)	(7,000)	(7,000)
Transfers for Interest	(1,674)	(1,169)	(1,169)	0	(1,169)	(1,169)
Total Other Financing Sources (Uses)	<u>(12,361)</u>	<u>(8,169)</u>	<u>(8,169)</u>	<u>(5,250)</u>	<u>(8,169)</u>	<u>(8,169)</u>
Net Current Activity	(11)	(558)	(558)	1,817	(182)	(182)
Fund Balance, Beginning of Year	<u>2,359</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>	<u>2,348</u>
Fund Balance, End of Year	<u>\$ 2,348</u>	<u>\$ 1,790</u>	<u>\$ 1,790</u>	<u>\$ 4,165</u>	<u>\$ 2,166</u>	<u>\$ 2,166</u>

Parks Golf Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 1,561	\$ 1,607	\$ 1,607	\$ 1,056	\$ 1,472	\$ 1,472
Rental of Property	880	1,037	1,037	616	968	968
Interest Income	11	7	7	8	10	10
Golf	3,175	3,546	3,546	2,096	3,260	3,260
Other	25	0	0	13	40	40
Total Revenues	<u>5,652</u>	<u>6,197</u>	<u>6,197</u>	<u>3,790</u>	<u>5,749</u>	<u>5,749</u>
Expenses						
Personnel	4,004	4,501	4,501	3,066	4,323	4,323
Supplies	735	790	785	594	762	762
Other Services	1,050	986	985	593	888	888
Capital Outlay	177	0	6	0	6	6
Total Expenses	<u>5,966</u>	<u>6,277</u>	<u>6,277</u>	<u>4,253</u>	<u>5,978</u>	<u>5,978</u>
Net Current Activity	(314)	(80)	(80)	(464)	(229)	(229)
Fund Balance, Beginning of Year	<u>1,420</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>	<u>1,106</u>
Fund Balance, End of Year	<u>\$ 1,106</u>	<u>\$ 1,027</u>	<u>\$ 1,027</u>	<u>\$ 643</u>	<u>\$ 877</u>	<u>\$ 877</u>

Parks Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Concessions	\$ 415	\$ 358	\$ 358	\$ 262	\$ 352	\$ 352
Facility Admissions/User Fees	114	94	94	93	94	94
Program Fees	505	515	515	227	382	382
Rental of Property	613	706	706	451	667	667
Licenses and Permits	176	195	195	106	195	195
Interest Income	59	52	52	57	58	58
Tennis	188	187	187	116	187	187
Other	159	110	110	281	339	339
Total Revenues	<u>2,229</u>	<u>2,216</u>	<u>2,216</u>	<u>1,593</u>	<u>2,273</u>	<u>2,273</u>
Expenses						
Personnel	504	581	581	427	581	581
Supplies	304	638	608	321	716	716
Other Services	906	1,275	1,305	709	1,347	1,347
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	5	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>1,719</u>	<u>2,494</u>	<u>2,494</u>	<u>1,458</u>	<u>2,644</u>	<u>2,644</u>
Net Current Activity	510	(278)	(278)	136	(371)	(371)
Fund Balance, Beginning of Year	<u>6,561</u>	<u>7,071</u>	<u>7,071</u>	<u>7,071</u>	<u>7,071</u>	<u>7,071</u>
Fund Balance, End of Year	<u>\$ 7,071</u>	<u>\$ 6,793</u>	<u>\$ 6,793</u>	<u>\$ 7,207</u>	<u>\$ 6,701</u>	<u>\$ 6,701</u>

Planning & Development Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Tower Application Fees	\$ 2	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4
Admin. Fees - License & Permits	99	592	592	242	315	315
Hazardous Materials Permit	0	0	0	0	0	0
Hotel & Motel Ordinance	5	2	2	8	14	14
Platting Fees	3,086	6,495	6,495	4,538	5,942	5,942
Interest Income	1	0	0	8	10	10
Other Service Charges	8	0	0	42	56	56
Total Revenues	<u>3,201</u>	<u>7,091</u>	<u>7,091</u>	<u>4,842</u>	<u>6,341</u>	<u>6,341</u>
Expenditures						
Personnel	1,779	4,781	4,781	2,753	3,837	3,837
Supplies	10	120	120	17	120	120
Other Services	996	2,106	2,106	665	2,106	2,106
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	50	50	0	50	50
Total Expenditures	<u>2,785</u>	<u>7,057</u>	<u>7,057</u>	<u>3,435</u>	<u>6,113</u>	<u>6,113</u>
Net Current Activity	416	34	34	1,407	229	229
Fund Balance, Beginning of Year	0	416	416	416	416	416
Fund Balance, End of Year	<u>\$ 416</u>	<u>\$ 450</u>	<u>\$ 450</u>	<u>\$ 1,823</u>	<u>\$ 645</u>	<u>\$ 645</u>

Police Special Services Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actuals	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Police Fees	\$ 3,230	\$ 2,491	\$ 2,491	\$ 1,322	\$ 6,271	\$ 6,271
Interest Income	48	60	60	42	60	60
Other	2,249	2,111	2,111	745	2,254	2,254
Interfund Transfers	5,023	3,000	3,000	750	1,500	1,500
Total Revenues	<u>10,550</u>	<u>7,662</u>	<u>7,662</u>	<u>2,859</u>	<u>10,085</u>	<u>10,085</u>
Expenditures						
Personnel	8,440	6,609	6,609	8,111	8,755	8,755
Supplies	63	1,522	1,491	325	1,162	1,162
Other Services	1,012	2,022	1,993	551	1,150	1,150
Capital Purchases	505	308	308	308	308	308
Non-Capital Purchases	0	20	80	0	41	41
Interfund Transfers	217	211	211	211	211	211
Total Expenditures	<u>10,237</u>	<u>10,692</u>	<u>10,692</u>	<u>9,506</u>	<u>11,627</u>	<u>11,627</u>
Pension Bond Proceeds	0	0	0	0	0	0
Net Current Activity	313	(3,030)	(3,030)	(6,647)	(1,542)	(1,542)
Fund Balance, Beginning of Year	6,764	7,077	7,077	7,077	7,077	7,077
Fund Balance, End of Year	<u>\$ 7,077</u>	<u>\$ 4,047</u>	<u>\$ 4,047</u>	<u>\$ 430</u>	<u>\$ 5,535</u>	<u>\$ 5,535</u>

Recycling Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 357	\$ 501	\$ 501	\$ 317	\$ 476	\$ 476
Interest Income	12	0	0	9	10	10
Miscellaneous	137	54	54	193	204	204
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>507</u>	<u>555</u>	<u>555</u>	<u>519</u>	<u>690</u>	<u>690</u>
Expenditures						
Personnel	199	290	290	226	299	299
Supplies	2	2	7	2	4	4
Other Services	605	2,985	2,880	568	975	975
Capital/Non-Capital Purchases	15	0	100	99	100	100
Total Expenditures	<u>821</u>	<u>3,277</u>	<u>3,277</u>	<u>895</u>	<u>1,378</u>	<u>1,378</u>
Operating Transfers						
Operating Transfers In	1,557	5,494	5,494	1,179	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	0	(2,771)	(2,771)
Total Operating Transfers	<u>(1,214)</u>	<u>2,723</u>	<u>2,723</u>	<u>1,179</u>	<u>1,023</u>	<u>1,023</u>
Net Current Activity	(1,529)	0	0	803	334	334
Fund Balance, Beginning of Year	<u>2,129</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Fund Balance, End of Year	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 1,403</u>	<u>\$ 934</u>	<u>\$ 934</u>

Special Waste Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				Finance Projection
		Adopted Budget	Current Budget	YTD	Controller's Projection	
Revenues						
Current Revenues	\$ 2,894	\$ 2,879	\$ 2,879	\$ 2,405	\$ 2,885	\$ 2,885
Total Revenues	<u>2,894</u>	<u>2,879</u>	<u>2,879</u>	<u>2,405</u>	<u>2,885</u>	<u>2,885</u>
Expenditures						
Personnel	3,051	3,744	3,744	2,684	3,638	3,638
Supplies	38	156	95	46	72	72
Other Services	1,312	263	393	200	409	409
Non-Capital Purchases	4	57	57	6	12	12
Capital Purchases	0	384	315	0	315	315
Total Expenditures	<u>4,405</u>	<u>4,604</u>	<u>4,604</u>	<u>2,936</u>	<u>4,446</u>	<u>4,446</u>
Operating Transfers						
Operating Transfers In (Out)	1,097	1,200	1,200	474	1,200	1,200
Total Operating Transfers	<u>1,097</u>	<u>1,200</u>	<u>1,200</u>	<u>474</u>	<u>1,200</u>	<u>1,200</u>
Net Current Activity	(414)	(525)	(525)	(57)	(361)	(361)
Fund Balance, Beginning of Year	<u>2,805</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>
Fund Balance, End of Year	<u>\$ 2,391</u>	<u>\$ 1,866</u>	<u>\$ 1,866</u>	<u>\$ 2,334</u>	<u>\$ 2,030</u>	<u>\$ 2,030</u>

Supplemental Environmental Protection
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Interest Income	1	0	0	0	0	0
Total Revenues	<u>75</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures						
Personnel Services	9	0	0	0	0	0
Supplies	20	0	0	0	0	0
Other Services	3	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Interfund Transfers	97	0	0	0	0	0
Total Expenditures	<u>129</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	(54)	0	0	0	0	0
Fund Balance, Beginning of Year	54	0	0	0	0	0
Fund Balance, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Swimming Pool Safety Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 1,130	\$ 1,225	\$ 1,225	\$ 790	\$ 1,096	\$ 1,096
Total Revenues	<u>1,130</u>	<u>1,225</u>	<u>1,225</u>	<u>790</u>	<u>1,096</u>	<u>1,096</u>
Expenditures						
Personnel	1,019	1,088	1,088	865	1,092	1,092
Supplies	37	17	21	23	25	25
Other Services	48	74	70	32	62	62
Non-Capital Purchases	0	0	1	0	0	0
Capital Purchases	0	24	24	0	24	24
Total Expenditures	<u>1,104</u>	<u>1,203</u>	<u>1,203</u>	<u>920</u>	<u>1,203</u>	<u>1,203</u>
Net Current Activity	26	22	22	(130)	(107)	(107)
Fund Balance, Beginning of Year	893	919	919	919	919	919
Fund Balance, End of Year	<u>\$ 919</u>	<u>\$ 941</u>	<u>\$ 941</u>	<u>\$ 789</u>	<u>\$ 812</u>	<u>\$ 812</u>

Technology Fee Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Municipal Court Fines	\$ 946	\$ 807	\$ 807	\$ 577	\$ 781	\$ 781
Interest Income	4	3	3	7	8	8
Misc.	0	480	480	167	250	250
Total Revenues	<u>950</u>	<u>1,290</u>	<u>1,290</u>	<u>751</u>	<u>1,039</u>	<u>1,039</u>
Expenditures						
Personnel	84	189	189	142	189	189
Supplies	0	0	2	2	2	2
Other Services	321	376	610	95	168	168
Equipment	32	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Capital Purchases	0	350	114	0	8	8
Total Expenditures	<u>437</u>	<u>915</u>	<u>915</u>	<u>239</u>	<u>367</u>	<u>367</u>
Net Current Activity	513	375	375	512	672	672
Fund Balance, Beginning of Year	<u>257</u>	<u>770</u>	<u>770</u>	<u>770</u>	<u>770</u>	<u>770</u>
Fund Balance, End of Year	<u>\$ 770</u>	<u>\$ 1,145</u>	<u>\$ 1,145</u>	<u>\$ 1,282</u>	<u>\$ 1,442</u>	<u>\$ 1,442</u>

Tourism Promotion Special Revenue Fund
For the period ended March 31, 2017
(amounts expressed in thousands)

	FY2016 Actual	FY2017				
		Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Revenues						
Current Revenues	\$ 42	\$ 32	\$ 32	\$ 30	\$ 38	\$ 38
Interest Income	5	6	6	8	10	10
Miscellaneous Revenue	5	0	0	1	3	3
Total Revenues	<u>52</u>	<u>38</u>	<u>38</u>	<u>39</u>	<u>51</u>	<u>51</u>
Expenditures						
Personnel	2,128	2,395	2,395	1,845	2,513	2,513
Supplies	97	98	98	63	128	128
Other Services	542	17,704	17,704	8,703	17,762	17,762
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,767</u>	<u>20,197</u>	<u>20,197</u>	<u>10,611</u>	<u>20,403</u>	<u>20,403</u>
Operating Transfers						
Operating Transfers In (Out)	2,611	2,507	2,507	1,725	3,007	3,007
Component Unit	342	17,652	17,652	8,244	17,290	17,290
Total Operating Transfers	<u>2,953</u>	<u>20,159</u>	<u>20,159</u>	<u>9,969</u>	<u>20,297</u>	<u>20,297</u>
Net Current Activity	238	0	0	(604)	(55)	(55)
Fund Balance, Beginning of Year	<u>4</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>
Fund Balance, End of Year	<u>\$ 242</u>	<u>\$ 242</u>	<u>\$ 242</u>	<u>\$ (362)</u>	<u>\$ 187</u>	<u>\$ 187</u>



City of Houston, Texas
Commercial Paper Issued and Available
For the period end March 31, 2017
(amounts expressed in millions)

COMMERCIAL PAPER	Draws FY17	Draws Month	Refunded FY17	Amount Available to be Drawn	Amount Outstanding
General Obligation					
<i>Voter Authorized 2001 & 2006 & 2012 Election</i>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	35.00	10.00	0.00	39.90	85.10
Series H-2	10.00	0.00	0.00	55.20	44.80
Series J	0.00	0.00	0.00	115.00	10.00
<i>Non-Voter Authorized</i>					
Series E1-Equipment & Capital	25.00	0.00	0.00	75.00	25.00
Series E2- Equipment & Capital	20.00	0.00	0.00	45.00	25.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
Total General Obligation	90.00	10.00	0.00	735.10	189.90
Combined Utility System					
Series B-1	80.00	0.00	0.00	0.00	100.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	0.00	0.00	0.00	75.00	0.00
Series B-4	60.00	20.00	0.00	0.00	100.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
Total Combined Utility System	140.00	20.00	0.00	500.00	200.00
Airport System					
Series A&B	0.00	0.00	0.00	63.00	87.00
Total Airport System	0.00	0.00	0.00	63.00	87.00
Totals	\$230.00	\$30.00	\$0.00	\$1,298.10	\$476.90

City of Houston, Texas
Total Outstanding Debt
For the period end March 31, 2017

(amounts expressed in thousands)

	March 31, 2017	March 31, 2016
Payable from Ad Valorem Taxes		
Public Improvement Bonds ^(a)	2,135,185	2,269,695
Commercial Paper Notes ^(b)	189,900	176,900
Pension Obligations	579,605	587,375
Certificates of Obligations	15,750	16,360
Subtotal	2,920,440	3,050,330
Payable from Sources Other Than Ad Valorem Taxes		
Combined Utility System		
Combined Utility System Revenue Bonds	5,870,400	6,007,290
Combined Utility System Commercial Paper Notes ^(c)	200,000	0
Water and Sewer System Revenue Bonds ^(d)	158,811	150,435
Contract Revenue Obligations - CWA	67,755	71,855
Combined Utility System Subordinate Lien	88,295	25,915
Airport System		
Airport System Sr. Lien Bonds ^(e)	430,645	440,385
Airport System Subordinate Lien	1,590,590	1,654,040
Airport System Sr. Lien Commercial Paper Notes ^(f)	87,000	79,500
Airport System Inferior Lien Contracts ^(g)	6,240	12,155
Airport Special Facilities Revenue Bonds ^(h)	803,380	808,685
Hotel Occupancy Tax and Civic Parking		
Facilities Revenue Bonds ⁽ⁱ⁾	613,052	628,344
Subtotal	9,916,167	9,878,604
Total Debt Payable by the City	\$12,836,607	\$12,928,934

(a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625million in tax bonds. In Nov 2012 voters authorized an additional \$410 million in tax bonds.

(b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.

(c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.

(d) Includes \$101.5 million accreted value of capital appreciation bonds at this date and \$93.1 million last year.

(e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.

(f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A and B with \$150 million of appropriation capacity In May 2016 the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.

(g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.

(h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include \$6.2 million for Series 1997A Special Facilities Bonds. See footnote (g).

(i) Includes \$151.9 million accreted value of capital appreciation bonds at this date and \$147.4 million last year.

City of Houston, Texas
Voter-Authorized Obligations
For the period end March 31, 2017
(amounts expressed in thousands)

<u>Purposes</u>	Voter Authorized	Approved by City Council for Issuance as Commercial Paper Notes	Commercial Paper Issued ^(a)	Commercial Paper Notes Approved by City Council but Unissued	All Voter Authorized but Unissued
November 2001 Election					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements ^(b)	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	11,385	8,615	8,615
Total	776,000	776,000	764,685	11,315	11,315
November 2006 Election					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 76,565	\$ 143,385	\$ 243,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	128,005	6,995	6,995
Permanent and General Improvements ^(b)	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	36,900	100	100
Low Income Housing	18,000	18,008	8,875	9,133	9,125
Total	\$ 625,000	\$ 524,958	\$ 365,345	\$ 159,613	\$ 259,655
November 2012 Election					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	122,332	37,000	85,332	129,000
Public Safety	144,000	128,567	13,120	115,447	130,880
Permanent and General Improvements ^(b)	57,000	50,334	12,580	37,754	44,420
Public Libraries	28,000	28,000	13,695	14,305	14,305
Low Income Housing	15,000	3,100	0	3,100	15,000
Total	\$ 410,000	\$ 332,333	\$ 76,395	\$ 255,938	\$ 333,605
Combined Total (2001, 2006, 2012 Elections)	\$ 1,811,000	\$ 1,633,291	\$ 1,206,425	\$ 426,866	\$ 604,575

(a) As of March 31, 2017

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

CITY OF HOUSTON

RETIREE MEDICAL UNFUNDED ACCRUED LIABILITIES

3/31/2017
(amount expressed in millions)

	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits ⁽²⁾</u>	<u>Unfunded Accrued Liabilities</u>	<u>Annual OPEB Cost ⁽⁴⁾</u>
Entry Age Normal ⁽¹⁾	6/30/2016	\$3,437.7	\$2,055.0 ⁽³⁾	\$200.4

Note (1) Entry Age Normal is a cost method used to identify the value of benefits for the fiscal year 2015. Present Value of Benefits is a measure of total liability at the date of valuation. Both medical and life benefits are included.

Note (2) The present value of benefits (PVB) reflected above is based on actuarial assumptions reported to the City in August of 2015. The PVB is reported to the City on a Biennial bases with interim reports. The current interim report from the actuary estimates an increase in normal cost of 3% as well as an increase in payroll of 3% prospectively.

Note (3) Based on new plan provisions effective 07/01/2014.

Note (4) The Annual OPEB (Other Post Employment Benefits) Cost is the actuarial calculated annual amount the City should contribute to fund the unfunded accrued liabilities over 30 years remaining average expected working life. The City currently funds on a "pay as you go" basis. The City has paid \$29.8 million current fiscal year to date. For FY2016 the City paid \$53.7 million for the retiree health insurance costs.

CITY OF HOUSTON
PENSION FUND PAYMENTS AND
NET PENSION LIABILITY SUMMARY

3/31/2017

PAYMENTS

(amount expressed in thousands)

	Payments FY 2016	FY 2017			
		City Payment Contribution ^{1,2}	Employee Payment Rate	Current Budget	Year to Date Actual
Firefighters Plan					
General Fd. & Other Fds.	\$ 94,288	33.2%	9.00%	\$ 92,086	\$ 70,633
Total Firefighters Plan	\$ 94,288			\$ 92,086	\$ 70,633
Police Plan ³					
General Fd. & Other Fds.	\$ 148,500	\$ 33,870	9% / 10.25%	\$ 133,791	\$ 108,460
Pension Bonds	\$ -			\$ -	\$ -
Total Police Plan	\$ 148,500			\$ 133,791	\$ 108,460
Municipal Plan					
General Fund	\$ 60,447	29.36%	5% / None	\$ 68,487	\$ 50,384
Other Funds	\$ 101,796	29.36%	5% / None	\$ 121,042	\$ 83,606
Total Municipal Plan	\$ 162,243			\$ 189,529	\$ 133,990
Total All Three Plans	\$405,031			\$415,406	\$313,083

NET PENSION LIABILITY AND FUNDED STATUS⁴

	Date of Most Recent Measurement	Net Pension Liability (\$ millions)	Net Position as % of Liabilities
Firefighters Plan	6/30/2016	900.0	80.6%
Police Plan	6/30/2016	2,540.8	61.6%
Municipal Plan	6/30/2016	2,634.4	47.7%

Note 1: City contribution amount is based on Meet and Confer Agreement with Houston Police Officers Pension System
(Agreement Between Houston Police Officers' Pension System and City of Houston, 2011)

Note 2: City contribution based on Meet and Confer Agreement with Houston Municipal Employees Pension System
(Fourth Amendment, June 27, 2007, Change in Member Contributions: effective January 1, 2008, new hires do not contribute).

Note 3: Per Meet and Confer Sub-Agreement, shortfall payment is scheduled to be paid in FY2017 in the amount of \$14.28M

Note 4: Reported per FY2016 CAFR.

City of Houston, Texas
Civic Art Program Appropriation
For the period ended March 31, 2017
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
Public Improvements					
Police	\$ 588	\$ 189	\$ 221	\$ 104	\$ 74
Fire	557	402	0	0	155
Houston Emergency Center	0	0	0	0	0
Public Works	126	93	0	32	1
Solid Waste	20	0	16	4	0
Library	950	537	44	136	233
Parks & Recreation	506	152	194	104	56
Health	350	280	0	0	70
Mayor	49	49	0	0	0
General Government	184	0	38	2	144
Total Public Improvements	<u>\$ 3,330</u>	<u>\$ 1,702</u>	<u>\$ 513</u>	<u>\$ 382</u>	<u>\$ 733</u>
Airport System	\$ 5,885	\$ 2,891	\$ 2,497	\$ 486	\$ 11
Combined Utility System	383	53	1	21	308
Convention & Entertainment	2,220	0	0	2,082	138
Citywide Totals	<u><u>\$ 11,818</u></u>	<u><u>\$ 4,646</u></u>	<u><u>\$ 3,011</u></u>	<u><u>\$ 2,971</u></u>	<u><u>\$ 1,190</u></u>

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
 (1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 March	FY2017 YTD AVG	(1)	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime FY2017 YTD
ENTERPRISE FUNDS								
Aviation	1,187.4	1,299.9	1,147.9	1,158.2		58.2	33.8	61.3
PW & E - Combined Utility System	2,031.6	2,233.9	2,107.5	2,111.0		160.1	123.5	105.7
TOTAL ENTERPRISE FUNDS	3,219.0	3,533.8	3,255.4	3,269.2		218.3	157.3	167.0

GENERAL FUND

GENEARL FUND MUNICIPAL

Administration and Regulatory Affairs	203.7	214.3	202.6	209.6		1.2	1.1	1.7
City Secretary	9.1	11.2	8.3	8.6		0.1	0.2	0.0
Controller's Office	60.3	64.5	57.4	57.6		0.0	0.0	0.0
Council Office	77.6	88.0	76.8	76.6		0.0	0.0	0.0
Finance Department	105.8	116.4	105.5	101.8		0.0	0.0	0.0
Fire Department	107.4	113.9	108.3	109.2		0.5	0.4	0.5
General Services	133.3	136.2	129.9	128.9		4.4	3.5	6.0
Housing & Community Development	0.5	1.0	1.0	0.7		0.2	0.0	0.0
Houston Health Department	443.0	443.9	445.3	446.1		4.7	2.7	3.6
Human Resources	33.2	28.8	30.0	29.2		0.0	0.0	0.0
Information Technology	154.6	158.5	142.9	143.5		2.2	2.4	2.1
Legal	120.0	119.9	116.6	114.6		0.0	0.0	0.0
Library	466.0	465.8	461.0	464.3		0.0	0.0	0.0
Mayor's Office	49.5	45.7	48.3	49.0		0.0	0.0	0.3
Municipal Courts Department	280.5	293.1	286.3	283.9		0.2	0.0	0.1
Neighborhoods	105.9	107.6	101.7	102.5		1.7	0.6	0.4
Office of Business Opportunity	28.2	30.0	28.4	27.4		0.0	0.0	0.0
Parks & Recreation	643.4	688.4	635.2	673.0		14.5	5.2	13.1
Planning & Development	59.5	34.1	31.0	32.6		0.3	0.0	0.0
Police Department	1,037.8	1,101.6	1,120.2	1,108.5		32.1	29.5	34.0
Public Works and Engineering	12.6	15.0	13.7	13.6		0.1	0.1	0.2
Solid Waste Management	436.3	436.3	430.0	443.7		71.4	37.9	80.7
SUBTOTAL MUNICIPAL	4,568.2	4,714.2	4,580.4	4,624.9		133.6	83.6	142.7

GENERAL FUND CADETS

Fire Department	117.1	125.2	55.4	97.5		0.0	0.0	0.0
Police Department	140.5	174.1	144.3	187.0		0.0	0.0	0.0
SUBTOTAL CADET	257.60	299.30	199.70	284.50		0.00	0.00	0.00

FY2017 FULL TIME EQUIVALENT (FTE) REPORT
(1 FTE Equals 2,088 Hours Per Year)

	FY2016 Actual	FY2017 Budget	FY2017 March	FY2017 YTD AVG	Overtime FY2016 Actual	Overtime FY2017 Budget	Overtime FY2017 YTD	(1)
GENERAL FUND CLASSIFIED								
Fire Department	4,001.3 (4)	4,069.8	4,137.0 (4)	4,055.6 (4)	244.1	166.3	202.5	
Police Department	5,100.4	5,187.7	5,093.8	5,089.9	271.1 (2)	98.8	289.2 (2)	
SUBTOTAL CLASSIFIED	9,101.70	9,257.50	9,230.80	9,145.50	515.20	265.10	491.70	
TOTAL GENERAL FUND	13,927.5	14,271.0	14,010.9	14,054.9	648.8	348.7	634.4	
GRANTS & OTHER FUNDS (3)								
Administration and Regulatory Affairs	175.0	198.6	176.2	178.5	0.9	1.0	2.4	
Finance Department	39.2	56.1	42.5	39.5	0.0	0.0	0.0	
Fleet Management	348.8	387.2	364.8	367.9	22.4	18.4	32.7	
General Services	126.9	141.0	122.1	122.5	3.2	4.0	3.4	
Housing & Community Development	158.1	0.0	139.1	148.4	0.2	0.0	0.3	
Houston Emergency Center	235.2	251.3	226.6	230.2	12.3	11.4	11.9	
Houston Health Department	652.2	271.5	679.3	672.8	4.1	5.4	5.3	
Human Resources	230.4	247.1	229.4	228.3	0.0	0.0	0.0	
Information Technology	54.9	54.7	52.1	49.6	0.0	0.0	0.0	
Legal	53.5	56.0	54.9	53.4	0.0	0.0	0.0	
Library	13.6	0.0	7.5	7.9	0.0	0.0	0.0	
Mayor's Office	48.8	43.0	43.0	48.8	1.2	1.0	1.3	
Municipal Courts Department	18.8	24.0	19.0	20.6	0.0	0.0	0.0	
Neighborhoods	42.1	0.0	37.9	40.7	1.3	0.0	0.3	
Office of Business Opportunity	2.0	2.0	2.0	2.0	0.0	0.0	0.0	
Parks & Recreation	103.9	124.4	110.2	112.0	4.4	3.0	3.1	
Planning	21.9	58.0	50.0	50.3	0.0	0.0	0.0	
Police Department - Cadet	16.7	0.0	25.0	42.6	0.0	0.0	0.0	
Police Department - Classified	81.1	63.0	54.5	69.8	6.1 (2)	86.4	7.1 (2)	
Police Department - Municipal	67.8	41.0	52.6	58.0	1.8	2.6	1.8	
Public Works and Engineering	1,632.6	1,787.2	1,700.0	1,700.8	113.3	88.4	103.3	
Solid Waste Management	2.4	4.0	3.7	3.8	0.0	0.0	0.1	
TOTAL GRANTS & OTHER FUNDS	4,125.9	3,810.1	4,192.4	4,248.4	171.2	221.6	173.0	
CITY-WIDE TOTAL	21,272.4	21,614.9	21,458.7	21,572.5	1,038.3	727.6	974.4	

(1) YTD numbers measure the periods 07/01/2016 through 9/30/2016.

(2) Includes overtime hours from grants and special funds except Auto Dealers.

(3) FY2017 Budget does not include grants FTEs.

(4) Fire department FTEs does not include classified employees or phasedown.

Fund Descriptions

General Fund (1000)

General Revenues (i.e. property taxes, sales taxes, franchise fees, Municipal Courts fines, etc.) are budgeted and received in the General Fund for the support of most basic city services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

Enterprise Funds

Aviation Operating Fund (8001)

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport, and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund (8601)

The Convention and Entertainment Facilities Operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

Combined Utility System Fund (8300, 8301, 8305)

The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund; the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Public Works & Engineering Department.

Risk Management Funds

Health Benefits Fund (9000)

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

Long Term Disability Fund (9001)

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund (1004)

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund (1011)

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Special Revenue Funds

Asset Forfeiture Fund (2202, 2203, 2204)

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

Auto Dealers Fund (2200)

This fund is budgeted to pay the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Police Department.

BARC Special Revenue Fund (2427)

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

Bayou Greenway 2020 Fund (2106)

The Bayou Greenway 2020 Fund is administered by the Houston Parks Department. This fund was created to manage the maintenance of the Bayou Greenways 2020 project based upon the Bayou Greenways 2020 initiative entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

Building Inspection Fund (2301)

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

Building (Court) Security Fund (2206)

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

Cable TV Fund (2401, 2428)

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs in the Cable Television Special Fund. The Mayor's Office is responsible for administering this fund.

Child Safety Fund (2209)

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund comes from an assessment of Municipal Court fee's on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

Contractors Responsibility (2424)

The Contractors Responsibility Fund was created for the Pay or Play Program (POP), which is administered by the Office of Business Opportunity. The Pay or Play program is designated to foster the health care options for the citizens of Houston and Harris County area, create a level playing field for contractors bidding on City of Houston projects and defray the cost of the local uninsured workforce.

Dedicated Drainage & Street Renewal Fund (2310)

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is \$3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Digital Houston Fund (2422)

This fund is used by the City of Houston to build a citywide wireless broadband Wi-Fi mesh network that will provide affordable high-speed internet access for residents and visitors to Houston; thus creating a digital future for Houstonians through a digital literacy effort in support of achieving Houston's educational workforce and educational goals. This fund is administered by the Library Department.

Essential Public Health Services (2010)

The Essential Public Health Services Fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services. This fund will capture the costs and reimbursement of the expenses for the projects. The expected reimbursements are for costs that are incurred for the expansion of health and human services.

Forensic Transition Special Fund (2213)

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

Health Special Revenue Fund (2002)

Health Special Revenue Fund contains several revenue generating activities that are supported by ordinances, including the following: Consumer Foods Technology Fee, Ambulance Permit Fee, Vital Statics, Geriatric Dental Program, and donated fund for community activities or special events coordinated by Children and Family Services Division and Community Health Services Division.

Historic Preservation Fund (2306)

This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

Houston Emergency Center Fund (2205)

This fund consolidates the City's four separate emergency services into one state of the art facility. This fund is administered by the Houston Emergency Center.

Houston TranStar Center Fund (2402)

Houston TranStar Center, formerly known as the Greater Houston Transportation & Emergency Management Center, was built through a cooperative effort among the City of Houston, Harris County, Metropolitan Transit Authority (METRO) and the Texas Department of Transportation (TxDOT). The center houses personnel responsible for and/or involved with transportation and emergency management planning and operations in the Houston/Harris County area. Funding for the center is received from each member agency and is prorated based on occupancy and use of center facilities.

Juvenile Case Manager Fund (2211)

This Fund was established in FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

Laboratory Operation and Maintenance Fund (2008)

The Laboratory Operations and Maintenance Fund is designated for the retention of all revenues from laboratory fees. All laboratory fees charged and revenues collected are to defray the costs associated with the purchase, maintenance, operation, and utilization of City Laboratories, including but not limited to, infrastructure, equipment, supplies, software, and hardware systems, and with performing public health surveillance tests.

Maintenance Renewal and Replacement Fund (2105)

This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services and Houston Parks and Recreation departments.

Parking Management Fund (8700)

This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

Parks Golf Special Fund (2104)

This fund was created to receive all City revenues derived from all City-owned golf facilities, whether operated by the City or private entities, including all related concessions fees, to be used exclusively for the maintenance, operating and improvements of any or all such golf courses.

Parks Special Revenue Fund (2100)

This fund is used to account for revenues and certain expenditures related to operations of the City's municipal golf courses and youth programs. This fund is administered by the Parks and Recreation Department.

Planning & Development Special Revenue Fund (2308)

The fund is administered by the Planning and Development Department. This fund was established in December 2015 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program.

Police Special Services Fund (2201)

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include joint police operations, security and traffic control, undercover support services and use of HPD facilities. The Police Department administers this fund.

Recycling Revenue Fund (2305)

This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

Special Waste Fund (2423)

The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

Storm Water Fund (2302)

This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

Supplemental Environmental Protection Fund (2404)

This fund is for the advancement of the goals of clean air and water and to enhance the community environment impacted by criminal environmental violators. This fund is administered by the Police Department.

Swimming Pool Safety Fund (2009)

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Health and Human Services Department.

Technology Fee Fund (2207)

This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

Tourism Promotion Special Revenue Fund (2429)

Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.